

Exhibit A

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re BH S&B Holdings LLC
Debtors

Case No. 08-14604
Reporting Period: September 2010

CONSOLIDATED CORPORATE MONTHLY OPERATING REPORT

File with the Court and submit a copy to the United States Trustee within 20 days after the end of the month and submit a copy of the report to any official committee appointed in the case.

(Reports for Rochester and Buffalo Divisions of Western District of New York are due 15 days after the end of the month, as are the reports for Southern District of New York.)

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation
Schedule of Cash Receipts and Disbursements	<u>MOR-1</u>	Y	
Bank Reconciliation (or copies of debtor's bank reconciliations)	<u>MOR-1 (CONT)</u>	N	¹
Copies of bank statements		N	¹
Cash disbursements journals		N	¹
Statement of Operations	<u>MOR-2</u>	Y	
Balance Sheet	<u>MOR-3</u>	Y	
Status of Post-petition Taxes	<u>MOR-4</u>	N	
Copies of IRS Form 6123 or payment receipt		N	¹
Copies of tax returns filed during reporting period		N	¹
Summary of Unpaid Post-petition Debts	<u>MOR-4</u>	Y	
Listing of Aged Accounts Payable		N	
Accounts Receivable Reconciliation and Aging	<u>MOR-5</u>	N	²
Taxes Reconciliation and Aging	<u>MOR-5</u>	N	
Payments to Insiders and Professional	<u>MOR-6</u>	Y	
Post Petition Status of Secured Notes, Leases Payable	<u>MOR-6</u>	Y	
Debtor Questionnaire	<u>MOR-7</u>	Y	

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief.

Signature of Debtor

Timothy D. Boates

Date

Date 10/21/10

Signature of Authorized Individual*

Timothy D. Boates

Printed Name of Authorized Individual

*Authorized individual must be an officer, director or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.

¹ Due to their voluminous nature, these documents are not attached but are available from the Debtors upon request.

² Not applicable.

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Amounts reported should be from the debtor's books and not the bank statement. The beginning cash should be the ending cash from the prior month or, if this is the first report, the amount should be the balance on the date the petition was filed. The amounts reported in the "CURRENT MONTH - ACTUAL" column must equal the sum of the four bank account columns. Attach copies of the bank statements and the cash disbursements journal. The total disbursements listed in the disbursements journal must equal the total disbursements reported on this page. A bank reconciliation must be attached for each account. [See MOR-1 (CONT)]

ACCOUNT NUMBER (LAST 4)	BANK ACCOUNTS				CURRENT MONTH ACTUAL (TOTAL OF ALL ACCOUNTS)
	OPER	PAYROLL	TAX	OTHER	
CASH BEGINNING OF MONTH	2,720,595	-	-	-	2,720,595
RECEIPTS					
SALES					-
ACCOUNTS RECEIVABLE - PREPETITION					-
ACCOUNTS RECEIVABLE - POSTPETITION					-
LOANS AND ADVANCES					-
SALE OF ASSETS					-
OTHER (misc deposits)	-				-
TRANSFERS (FROM DIP ACCTS)					-
TOTAL RECEIPTS	-	-			-
DISBURSEMENTS					
NET PAYROLL					-
PAYROLL TAXES (included in GROSS above)					-
SALES, USE, & OTHER TAXES					-
INVENTORY PURCHASES					-
SECURED/ RENTAL/ LEASES					-
INSURANCE (Pinkerton Consulting)					-
SELLING, GENERAL, & ADMINISTRATIVE					-
OTHER (ESCROW AGENT and BANK FEES)	134				134
OWNER DRAW *					-
TRANSFERS (TO SECURED LENDER)	-				-
PROFESSIONAL FEES	-				-
U.S. TRUSTEE QUARTERLY FEES					-
COURT COSTS					-
TOTAL DISBURSEMENTS	134	-	-	-	134
NET CASH FLOW (RECEIPTS LESS DISBURSEMENTS)	(134)	-	-	-	(134)
CASH - END OF MONTH	2,720,461	-	-	-	2,720,461

* COMPENSATION TO SOLE PROPRIETORS FOR SERVICES RENDERED TO BANKRUPTCY ESTATE

THE FOLLOWING SECTION MUST BE COMPLETED

DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL COLUMN)

TOTAL DISBURSEMENTS	134
LESS: REIMBURSEMENTS FROM PURCHASER	-
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES (A)	134

RECEIPTS	OPER
OTHER (TOTAL)	-
American Express Reserve	
Civil Recovery Services (restitution)	
Interest on escrow account	

DISBURSEMENTS	OPER
OTHER (TOTAL)	134
Ableco Finance	
Administrative Claims	
Bank Fees	134
Interest	

(A) There are NO disbursements for any other entities associated with this case.

STATEMENT OF OPERATIONS (Income Statement)

The Statement of Operations is to be prepared on an accrual basis. The accrual basis of accounting recognizes revenue when it is realized and expenses when they are incurred, regardless of when cash is actually received or paid.

REVENUES	MONTH	CUMULATIVE - FILING TO DATE
Net Revenue		72,104,196
COST OF GOODS SOLD		
Cost of Goods Sold		155,602,631
Gross Profit		(83,498,435)
OPERATING EXPENSES		
Advertising		563
Auto and Truck Expense		5,105
Bad Debts		-
Contributions		-
Employee Benefits Programs		984,416
Officer/Insider Compensation*		20,577
Insurance		517,137
Management Fees/Bonuses		-
Office Expense		416,583
Pension & Profit-Sharing Plans		-
Repairs and Maintenance		29,759
Rent and Lease Expense		5,212,697
Salaries/Commissions/Fees		7,358,633
Supplies		-
Taxes - Payroll		590,835
Taxes - Real Estate		115,097
Taxes - Other		503
Travel and Entertainment		4,910
Utilities		1,156,718
Other (see below)	59,392	17,150,332
Total Operating Expenses Before Depreciation	59,392	33,563,380
Depreciation/Depletion/Amortization		-
Net Profit (Loss) Before Other Income & Expenses	(59,392)	(117,061,815)
OTHER INCOME AND EXPENSES		
Other Income	-	150,662
Interest Expense		1,046,657
Other Expense (attach schedule)	-	-
Net Profit (Loss) Before Reorganization Items	(59,392)	(117,957,811)
REORGANIZATION ITEMS		
Professional Fees	111,814	10,529,399
U. S. Trustee Quarterly Fees	-	81,676
Interest Earned on Accumulated Cash from Chapter 11 (see continuation sheet)	-	3
Gain (Loss) from Sale of Equipment		-
Other Reorganization Items (see below)	-	192,658
Total Reorganization Expenses	111,814	(8,188,891)
Income Taxes		-
Net Profit (Loss)	(171,206)	(128,435,926)

*"Insider" is defined in 11 U.S.C. Section 101(31).

BREAKDOWN OF "OTHER" CATEGORY

OTHER COSTS

		-
		-
		-
		-
		-

OTHER OPERATIONAL EXPENSES

Permits & Fees		867
Bank Charges and Credit Card Fees	134	301,372
Miscellaneous Expenses	-	3,162
Stone Barn Escrow Disbursements	59,258	16,851,167
Outside Services		15,820

OTHER INCOME

Interest Earned	-	823
Float transfer / check voids	-	329,825
Employee restitution (Civil Recovery)	-	13,495

OTHER EXPENSES

Credit card receivable reconciliation (pre-petition)		-
		-
		-

OTHER REORGANIZATION ITEMS

		-
		-
		-
		-

Reorganization Items - Interest Earned on Accumulated Cash from Chapter 11:

Interest earned on cash accumulated during the chapter 11 case, which would not have been earned but for the bankruptcy proceeding, should be reported as a reorganization item.

BALANCE SHEET

The Balance Sheet is to be completed on an accrual basis only. Pre-petition liabilities must be classified separately from post-petition obligations.

ASSETS	BOOK VALUE AT END OF CURRENT REPORTING MONTH (9/30/10)	BOOK VALUE AT END OF CURRENT REPORTING MONTH (8/31/10)	BOOK VALUE ON FILING DATE (11/19/08)
CURRENT ASSETS			
Unrestricted Cash and Equivalents	2,720,461	2,720,595	8,632,581
Restricted Cash and Cash Equivalents	600,000	600,000	7,940,000
Accounts Receivable (Net)			
Notes Receivable			
Inventories	-	-	162,272,422
Prepaid Expenses	-	-	863,262
Professional Retainers	-	-	-
Other Current Assets (see below)	4,842,760	4,902,018	10,094,649
TOTAL CURRENT ASSETS	8,163,221	8,222,613	189,802,914
PROPERTY & EQUIPMENT			
Real Property and Improvements	-	-	-
Machinery and Equipment	-	-	-
Furniture, Fixtures and Office Equipment	-	-	1,023,781
Leasehold Improvements			
Vehicles			
Less: Accumulated Depreciation	-	-	(14,122)
TOTAL PROPERTY & EQUIPMENT	-	-	1,009,658
OTHER ASSETS			
Amounts due from Insiders*	-	-	-
Other Assets (see below)	-	-	7,882,873
TOTAL OTHER ASSETS	-	-	7,882,873
TOTAL ASSETS	8,163,221	8,222,613	198,695,446
LIABILITIES AND OWNER EQUITY	BOOK VALUE AT END OF CURRENT REPORTING MONTH (9/30/10)	BOOK VALUE AT END OF CURRENT REPORTING MONTH (8/31/10)	BOOK VALUE ON FILING DATE (11/19/08)
LIABILITIES NOT SUBJECT TO COMPROMISE (Post-petition)			
Accounts Payable			
Taxes Payable (refer to FORM MOR-4)			
Wages Payable			
Notes Payable			
Rent / Leases - Building/Equipment			
Secured Debt / Adequate Protection Payments			
Professional Fees	2,028,352	1,916,538	
Amounts Due to Insiders*			
Other Post-petition Liabilities (see below)	-	-	
TOTAL POST-PETITION LIABILITIES	2,028,352	1,916,538	
LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)			
Secured Debt	53,050,376	53,050,376	85,970,036
Priority Debt			
Unsecured Debt	10,567,042	10,567,042	9,375,679
Other Pre-petition Liabilities (see below)	75,986,301	75,986,301	96,860,998
TOTAL PRE-PETITION LIABILITIES	139,603,720	139,603,720	190,303,387
TOTAL LIABILITIES	141,632,072	141,520,257	192,206,712
OWNERS' EQUITY			
Capital Stock	-	-	-
Additional Paid-In Capital			
Partners' Capital Account	-	-	
Owner's Equity Account	-	-	
Retained Earnings - Pre-Petition	(8,029,022)	(8,029,022)	6,488,734
Retained Earnings - Post-petition	(125,439,829)	(125,268,623)	
Adjustments to Owner Equity (attach schedule)	-	-	-
Post-petition Contributions (attach schedule)	-	-	-
NET OWNERS' EQUITY	(133,468,852)	(133,297,646)	6,488,734
TOTAL LIABILITIES AND OWNERS' EQUITY	8,163,221	8,222,613	198,695,446

*Insider is defined in 11 U.S.C. Section 101(31).

0

0

BALANCE SHEET - continuation section

ASSETS	BOOK VALUE AT END OF CURRENT REPORTING MONTH (9/30/10)	BOOK VALUE AT END OF CURRENT REPORTING MONTH (9/30/10)	BOOK VALUE AT END OF PRIOR REPORTING MONTH (11/29/09)
Other Current Assets			
Credit Card Receivable	-	-	10,094,649
Stone Barn Escrow Funds	4,842,760	4,902,018	
Other Assets			
Security Deposits			195,673
Loan Closing Costs, net			7,687,200
LIABILITIES AND OWNER EQUITY	BOOK VALUE AT END OF CURRENT REPORTING MONTH (9/30/10)	BOOK VALUE AT END OF CURRENT REPORTING MONTH (9/30/10)	BOOK VALUE AT END OF PRIOR REPORTING MONTH (11/29/09)
Other Post-petition Liabilities			
Other Pre-petition Liabilities			
Goodwill			17,621,355
Note Payable - related party	75,986,301	75,986,301	75,986,301
Due to Steve & Barry's Manhattan LLC			1,903,325
Deferred gift card income			1,350,017
Adjustments to Owner's Equity			
Post-Petition Contributions			

Restricted Cash: Cash that is restricted for a specific use and not available to fund operations.
Typically, restricted cash is segregated into a separate account, such as an escrow account.

STATUS OF POST-PETITION TAXES

The beginning tax liability should be the ending liability from the prior month or, if this is the first report, the amount should be zero.

Attach photocopies of IRS Form 6123 or payment receipt to verify payment or deposit of federal payroll taxes.

Attach photocopies of any tax returns filed during the reporting period.

Federal	Beginning Tax	Amount Withheld and/or Accrued	Amount Paid	Date Paid	Check # or EFT	Ending Tax
Withholding	-					-
FICA-Employee	-					-
FICA-Employer	-					-
Unemployment	-					-
Income	-					-
Other: Foreign office w/h	-					-
Total Federal Taxes	-	-	-			-
State and Local						
Withholding						-
Sales						-
Excise						-
Unemployment						-
Real Property	-					-
Personal Property	-					-
Other:	-					-
Total State and Local	-	-	-			-
Total Taxes	-	-	-			-

SUMMARY OF UNPAID POST-PETITION DEBTS

Attach aged listing of accounts payable.

	Number of Days Past Due					Total
	Current	0-30	31-60	61-90	Over 91	
Accounts Payable						\$ -
Wages Payable						\$ -
Taxes Payable						\$ -
Rent/Leases-Building						
Rent/Leases-Equipment						\$ -
Secured Debt/Adequate Protection Payments						\$ -
Professional Fees						\$ 2,028,352
Amounts Due to Insiders						\$ -
Other:						\$ -
Other:						\$ -
Total Post-petition Debts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,028,352

Explain how and when the Debtor intends to pay any past due post-petition debts.

PAYMENTS TO INSIDERS AND PROFESSIONALS

Of the total disbursements shown on the Cash Receipts and Disbursements Report (MOR-1) list the amount paid to insiders (as defined in Section 101(31) (A)-(F) of the U.S. Bankruptcy Code) and to professionals. For payments to insiders, identify the type of compensation paid (e.g. Salary, Bonus, Commissions, Insurance, Housing Allowance, Travel, Car Allowance, Etc.). Attach additional sheets if necessary.

INSIDERS			
NAME	TYPE OF PAYMENT	AMOUNT PAID	TOTAL PAID TO DATE
Andy Todd	Salary	-	10,577
Gary Sugarman	Salary	-	20,000
TOTAL PAYMENTS TO INSIDERS		-	30,577

PROFESSIONALS					
NAME	DATE OF COURT ORDER AUTHORIZING PAYMENT	AMOUNT APPROVED	AMOUNT PAID	TOTAL PAID TO DATE	TOTAL INCURRED & UNPAID*
Great American Group			-	2,370,029	
Cahill			-	1,559,416	563,836
RAS Management				1,094,435	39,441
Arent Fox				805,425	925,015
CBIZ Mahoney Cohen			-	292,697	221,126
Klee Tuchin				639,978	
Kurtzman Carson				340,457	61,052
OSHR			-	78,702	27,500
Real Estate Advisors			-	43,490	
Jackson Lewis			-	60,731	47,391
Tarter			-	22,717	5,637
			-	7,308,077	1,890,998
Arent Fox (Matter 17)				785,586	116,388
CBIZ Mahoney Cohen (Matter 17)			-	187,716	20,966
			-	973,302	137,354
TOTAL PAYMENTS TO PROFESSIONALS		-	-	8,281,379	2,028,352

* INCLUDE ALL FEES INCURRED, BOTH APPROVED AND UNAPPROVED

POST-PETITION STATUS OF SECURED NOTES, LEASES PAYABLE AND ADEQUATE PROTECTION PAYMENTS

NAME OF CREDITOR	SCHEDULED MONTHLY PAYMENT DUE	AMOUNT PAID DURING MONTH	TOTAL UNPAID POST-PETITION
Ableco	n/a	-	\$3,050,376
TOTAL PAYMENTS		-	\$3,050,376

DEBTORS QUESTIONNAIRE

Must be completed each month. If the answer to any of the questions is "Yes", provide a detailed explanation of each item. Attach additional sheets if necessary.		Yes	No
1	Have any assets been sold or transferred outside the normal course of business this reporting period?		X
2	Have any funds been disbursed from any account other than a debtor in possession account this reporting period?		X
3	Is the Debtor delinquent in the timely filing of any post-petition tax returns?		X
4	Are workers compensation, general liability or other necessary insurance coverages expired or cancelled, or has the debtor received notice of expiration or cancellation of such policies?		X
5	Is the Debtor delinquent in paying any insurance premium payment?		X
6	Have any payments been made on pre-petition liabilities this reporting period?		X
7	Are any post petition receivables (accounts, notes or loans) due from related parties?		X
8	Are any post petition payroll taxes past due?		X
9	Are any post petition State or Federal income taxes past due?		X
10	Are any post petition real estate taxes past due?		X
11	Are any other post petition taxes past due?		X
12	Have any pre-petition taxes been paid during this reporting period?		X
13	Are any amounts owed to post petition creditors delinquent?		X
14	Are any wage payments past due?		X
15	Have any post petition loans been received by the Debtor from any party?		X
16	Is the Debtor delinquent in paying any U.S. Trustee fees?		X
17	Is the Debtor delinquent with any court ordered payments to attorneys or other professionals?		X
18	Have the owners or shareholders received any compensation outside of the normal course of business?		X

Exhibit B

James A. Sarna
SARNA & ASSOCIATES, PC
328 North Broadway, 2nd Floor
Upper Nyack, New York 10960
(845) 348-9822

Hearing Date: December 8, 2010
Time: 2:00 p.m.

Counsel to 45220 Inc.,
A Creditor and Interested Party

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

IN RE:

BH S&B HOLDINGS LLC, ET AL.,

DEBTORS

:
:
: Chapter 11 Case
: No.: 08-14604 (MG)
: Jointly Administered
:
:
:

**OBJECTION OF 45220, INC. TO THE FEE APPLICATIONS
FILED BY THE DEBTORS' COUNSEL, THE COMMITTEE'S COUNSEL
AND ALL OTHERS SEEKING PAYMENT FOR PROFESSIONALS FEES**

To: The Honorable Martin Glenn,
United States Bankruptcy Judge

45220, INC., which is both a general unsecured and an administrative creditor of the above-captioned Debtors, by its counsel, Sarna & Associates, PC, submits the Limited Objections (the "Objection") to the various Fee Applications filed by the Debtors' counsel and the Committee's counsel and accountant and respectfully states as follows:

PRELIMINARY STATEMENT

1. 45220, Inc. ("45220") is one of the Debtors' largest, if not the largest, single general unsecured creditor to have filed a proof of claim in this case. 45220 is also the Debtors' largest

SARNA & ASSOCIATES, PC
328 NORTH BROADWAY, 2ND FLOOR
UPPER NYACK, NEW YORK 10960
845.348.9822
845.818.9626 - FACSIMILE

administrative claimant, other than professionals retained pursuant to applicable sections of Title 11 of the United States Code (the "United States Bankruptcy Code").

2. Currently, the Court has scheduled hearings for August 5, 2010 on four applications filed by various professionals retained in this case. All told, these four current fee applications seek \$539,831.90 in fees and \$9,760.28 in expenses, for services rendered for the just three months in the case of the primary counsel to the Creditors Committee and the Debtors' counsel and for slightly longer periods for other Committee counsel and accountants. It is not known what the *current* state of professionals' fees are in this case.

3. 45220 does not object to the fee applications filed by the professionals (the "Professionals' Fee Applications") in this case in their entirety. That would be irresponsible since 45220 has not been privy to those fee applications in an unredacted state. Neither does 45220 contest that estate professionals are entitled to be paid reasonable compensation from available estate assets for their actual and necessary services for the benefit of the estate in accordance with the applicable provisions of the Bankruptcy Code and Rules.

4. However, 45220 is concerned about this estate's dire financial situation and respectfully requests that the Court hold in abeyance its approval of all fee applications currently scheduled for consideration on December 8, 2010 (as that date may be adjourned) and all other fee applications which may be filed from this date forward, at least until the Debtors complete their administrative claims reconciliation process to determine what funds are available for payment of all estate professionals *and* all allowed administrative claims.

5. 45220 filed an administrative claim (claim no. 544) seeking payment of \$1,038,462 for use of 45220's intellectual property during the post-petition period. That intellectual property

was licensed to the Debtors pursuant to an Endorsement Agreement that requires payment of a royalty based on sales of certain merchandise. There can be no serious argument that the Debtors sold that merchandise during the post-petition period and derived substantial benefit from such sales, but no payment has been made to 45220.

6. Instead, the Debtors filed a Motion seeking to expunge 45220's administrative claim (docket no. 589). 45220 filed a comprehensive Response in Opposition to the Debtors' Motion to Expunge the Administrative Claim (docket no. 632). To date, however, no substantive reply to 45220's response has been received from the Debtors or Committee.

7. 45220 is optimistic that its Administrative Claim will be allowed in its entirety as there is no legitimate argument to be made that it should be disallowed. However, the Debtors have given no indication of any intention other than to move forward with their efforts to expunge the claim. Currently, the hearing on the Debtors' Motion is also scheduled for December 8, 2010, the same date and time as the hearing on the Professionals' Fee Applications.

8. 45220's counsel has been advised by the Committee's counsel that there is no money to pay any non-professionals' administrative claims in this case and, indeed, the Court has noted that this estate is almost certainly administratively insolvent. *See*, the Court's November 24, 2009 Decision in Adversary Proceeding 09-01151, page 3 ("At the present time the debtors are, or are close to, administratively insolvent."). (Adversary Proceeding docket no. 64, reported at 420 B.R. 112 (U.S.B.C. S.D.N.Y. 2009).)

9. Although 45220 is hopeful that the Debtors' estate will, somehow, prove to be administratively solvent once the claims reconciliation is completed and certain legitimate

recoveries are achieved, this is not yet certain at this time, and as such the Professionals' Fee Applications should not be approved until such a determination can be made.

BACKGROUND

10. These cases were commenced on November 19, 2008 and retention of the Debtors' counsel was subsequently approved by this Court. On November 26, 2008, the Creditors Committee was appointed by the Office of the United States Trustee and retention of the Committee's counsel was subsequently approved by this Court as well.

11. The Court is well aware of the history of the financial aspects of managing this case following the Debtors' sale of substantially all of its merchandise and the cessation of business operations on or about January 31, 2009. Therefore, it need not be repeated here, but for a few salient items. To wit:

a. On January 7, 2009, allegedly in response to threats from the Debtors' secured lenders, Ableco Financing LLC and A3 Funding LP (jointly, "Ableco"), the Debtors, the Committee and Ableco negotiated a settlement of certain financial and funding disputes and entered into the Agreed Order Authorizing the Debtors to Utilize Cash Collateral and Granting other Agreed-Upon Relief (the "Agreed Order").

b. The Agreed Order provided, *inter alia*, that Ableco fund an additional \$5 million to the Debtors' estates, which was to be used by the Debtors and the Committee to wind-down the estate and to investigate possible litigation claims on behalf of the estate.

c. To date, this Court has approved fee applications filed by retained professionals in the aggregate amount of \$4,168,721.54. The currently pending Professionals' Fee Applications would add another \$549,592.18 to the total of already approved fees and expenses.

d. On July 7, 2009, Ableco filed a Motion for an Order Converting the Debtors' Chapter 11 Bankruptcy Cases to Cases under Chapter 7 of the Bankruptcy Code (the "Conversion Motion"). On July 21, 2009, the Committee filed an objection to the Conversion Motion.

e. Prior to a September 15, 2009 evidentiary hearing on the Conversion Motion, the Debtors, the Committee and Ableco reached a second global settlement, setting forth, *inter alia*, the continued funding of this case and the disposition of any recoveries achieved as a result of Ableco's funding (the "Global Settlement") (docket no. 530). However, despite the detailed description of various funding issues set forth in the Global Settlement, it remains uncertain whether the Debtors' estate is currently administratively solvent and will remain and emerge as such, or if the allowed administrative claims and allowed professionals claims will overwhelm whatever money Ableco has decided to "leave on the table."

12. As set forth in the Committee's Limited Objection to the Debtors' counsel's Fee Application (docket no. 680), whether this case will turn out to be administratively solvent or not depends on the reconciliation of the Debtors' priority and administrative claims. At this time, even though there are resolutions of administrative claims which appear to require the prompt payment of allowed administrative claims (despite the fact that there does not appear to be any

funds available to pay them), this reconciliation process is not yet complete and it is not likely to be complete for some time.

THE FEE APPLICATIONS

13. On January 29, 2010, the Debtors' counsel, Cahill Gordon & Reindel, LLP ("CGR"), filed their Third Fee Application for the period of September 1, 2009 through and including December 31, 2009 ("CGR's Fee Period"), requesting approval of fees in the amount of \$135,140.00 and expenses in the amount of \$3,272.38 incurred during CGR's Fee Period (docket no. 665, the "CGR Fee Application"). According the CGR Fee Application, CGR has previously requested and been awarded almost \$1.5 million in fees and a little over \$133,000 in expenses, with a holdback of just under \$150,000.

14. On March 10, 2010, the Committee's counsel, Arent Fox LLP ("AF"), filed their Third Fee Application for the period of August 1, 2009 through and including October 31, 2009 ("AF's Fee Period"), requesting approval of fees in the amount of \$329,146.00 and expenses in the amount of \$5,232.96 incurred during AF's Fee Period (docket no. 677, the "AF Fee Application"). According to the AF Fee Application, AF has previously requested and been awarded \$1,269,876.40 in fees and a just under \$30,000 in expenses, with a holdback of just under \$24,000.

15. Also on March 10, 2010, the Committee's accountants, CBIZ Accounting, Tax and Advisory of New York, LLC ("CBIZ"), filed its Fee Application for the period of October 1, 2009 through December 31, 2009¹ ("CBIZ's Fee Period"), requesting approval of fees in the

¹ Interestingly, the CGR and CBIZ Fee Applications bring these professionals up to the end of 2009 while the Committee's counsel is still months behind the other professionals. In addition, we are now more than three-quarters of the way through 2010 and, other than the most

amount of \$43,872 incurred during CBIZ's Fee Period (docket no. 678, the "CBIZ Fee Application"). According to the CBIZ Fee Application, CBIZ has previously requested and been awarded \$475,721.34 in fees and \$1,691.25 in expenses. There is no indication in the CBIZ Fee Application of any holdback.

16. Curiously, on the same day that the Committee's counsel and accountants filed their fee applications seeking over \$373,000 in fees, the Committee also filed its Limited Objection to the CGR Fee Application, urging the Court to abstain from awarding fees to CGR, but mentioning nothing of its own professionals' fee applications (docket no. 680).

17. On March 19, 2010, the Committee's conflicts counsel, Tarter Krinsky & Drogin LLP ("TKD"), filed its first and final Fee Application requesting approval of fees in the amount of \$31,673.50, of which it has already been paid \$22,546.20, and reimbursement of expenses in the amount of \$1,254.94, of which it has already received \$171.28 (docket no. 700).

18. Finally, on October 13, 2010, the Debtor's Special Counsel, Jackson Lewis LLP, filed its Third Interim Application for Allowance of Compensation for Professional Services Rendered and Reimbursement of Expenses which seeks approval of fees in the amount of \$34,716 and expenses in the amount of \$798.75 for the period of September 1, 2009 through August 31, 2010 (docket no. 834).

19. All told, the professionals in this case have filed fee applications totaling \$4,204,236.29² to date. While the Court has authorized a certain portion of these fees to be paid

recent Application of Jackson Lewis, no fee applications have been filed for any fees or expenses incurred this calendar year.

² Otterbourg, Steindler, Houston & Rosen PC, the Debtors' special litigation counsel, and Jackson Lewis, previously filed fee applications totaling \$211,302.08 in fees and expenses, which have been granted.

by the Debtor, it is unclear what has, and what remains, to be paid from the amounts already authorized. The monthly reports filed by the Debtor contain inconsistent information regarding the payments owed to, and paid to, professionals. For example, the most recent monthly report on file, which covers only through the month of August, 2010 (even though we are now in the month of October, 2010) (docket no. 817), indicates that AF has been paid a total of \$1,591,011 in fees and expenses and that an additional \$1,011,403 has been incurred and remains unpaid, but the AF Fee Application says that it has been awarded \$1,299,398.24 and that only \$23,758 has been held back. Similarly, the August report indicates that CGR has been paid \$1,559,416 and is still owed \$546,053 and yet the CGR Fee Application avers that it has already been awarded \$1,612,060.04 in fees and expenses and only \$149,557.60 has been held back.

20. It should be kept in mind that this is only for fees through October of 2009 for the Committee's primary counsel and December of 2009 for everyone else other than Jackson Lewis's most recent Application seeking approximately \$35,000 or 0.83% of the total of all fees requested, and certainly a much lower percentage of all fees and expenses incurred to date by the Debtor's and Committee's professionals.³

³ It is important to consider what the current state of professionals fees may be as well. As a "back of the envelope" estimate, assuming the same monthly "burn rate" for only the Committee's and Debtors' primary counsel, based on their currently pending Fee Applications (\$109,715.33 and \$33,785.10 respectively), the current fees incurred by all of the professionals, through October, would come to approximately \$5,858,671. This is calculated by adding \$109,715.33 x 12 months or \$1,316,583.96 for the Committee's Counsel, AF, and \$33,785.10 x 10 months or \$337,851 for the Debtor's counsel, CGR, to the \$4,204,236.29 in fees actually requested in Applications pending before the Court.

Of course, no fee applications have been submitted for any period in 2010 by either of the primary counsel in this case and 45220 is not privy to the monthly fee reports provided by the Committee's counsel to certain parties so this amount cannot be verified by 45220 at present.

LIMITED OBJECTION

21. 45220 objects to all of the pending Professionals' Fee Applications because, as stated so clearly by the Committee in its Limited Objection to the CGR Fee Application, the Debtors' administrative claims reconciliation process is not yet complete, a plan of liquidation has not yet been proposed, and a potential return, if any, to unsecured creditors has not been determined.

22. 45220 agrees with the Committee that it is important to finalize the administrative claims reconciliation in order to be able to determine actual claims against the estate and its solvency. Indeed, depending on the final outcome of the claims reconciliation process, it is possible that the estate professionals may not be paid in full and it is important to ensure that all administrative claimants are treated fairly and appropriately.

23. Accordingly, with this Limited Objection, 45220 respectfully asks the Court to abstain from ruling on any of the Professionals' Fee Applications until such time as the administrative claims reconciliation process has been completed, a feasible and confirmable plan of liquidation has been proposed, and a potential return, if any, to unsecured creditors has been determined.

RESERVATION OF RIGHTS

24. Nothing in this Limited Objection should be construed as a waiver of any of 45220's rights, claims, interests or arguments with respect to the Professionals' Fee Applications or any other issue in this Chapter 11 case, all such rights being expressly reserved. In addition, 45220 reserves the right to supplement, modify, and amend this Limited Objection in writing or orally at any hearing thereon.

CONCLUSION

WHEREFORE, for all the foregoing reasons, 45220 respectfully requests that at this time the Court refrain from awarding either additional interim fees or the fees and expenses currently requested by the Professionals in their respective Fee Applications, and to grant such other, further and different relief as it deems appropriate.

Dated: Upper Nyack, New York
October 15, 2010

SARNA & ASSOCIATES, PC
Counsel to 45220, Inc.

By:



James A. Sarna
A Member of the Firm
328 North Broadway, 2nd Floor
Upper Nyack, New York 10960
(845) 348-9822

SARNA & ASSOCIATES, PC
328 NORTH BROADWAY, 2ND FLOOR
UPPER NYACK, NEW YORK 10960
845.348.9822
845.818.9826 - FACSIMILE

Exhibit C

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	X
	:
In re:	: Chapter 11
	:
BH S&B HOLDINGS LLC, <u>et al.</u> ,	: Case No.: 08-14604 (MG)
	:
Debtors.	: Jointly Administered
	:
-----	X

STIPULATION AND ORDER RESOLVING PROOF OF CLAIM NO. 571
FILED BY CHICKIII PRODUCTIONS, INC. AND SETTLING
POTENTIAL AVOIDANCE ACTIONS

The above-captioned debtors and debtors-in-possession (collectively, the “Debtors”),¹ the official committee of unsecured creditors appointed in these Chapter 11 cases (the “Committee”), and Chickiii Productions, Inc. (“Chickiii” and together with the Debtors and the Committee, the “Parties”), by and through their respective undersigned attorneys, hereby enter into this agreement (the “Stipulation and Order”) and stipulate to the following:

RECITALS

A. On November 19, 2008 (the “Petition Date”), the Debtors filed their respective voluntary petitions for relief under Chapter 11 of Title 11 of the United States Code, commencing the bankruptcy cases jointly administered as Case No. 08-14604 (MG) in the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”).

¹

The other Debtors in these cases are BH S&B Distribution LLC; BH S&B Lico LLC; BH S&B Retail LLC; BHY S&B Intermediate Holdco LLC; Cubicle Licensing LLC; Fashion Plate Licensing LLC; and Heritage Licensing LLC.

B. On November 26, 2008, the Office of the United States Trustee appointed the Committee in these cases. No trustee or examiner has been appointed in these cases.

C. On March 30, 2009, Chickiii filed proof of claim number 571 (the "Chickiii Claim") asserting an "unknown" amount as an administrative priority expense pursuant to 11 U.S.C. § 503. The Chickiii Claim represented amounts allegedly due and owing to Chickiii pursuant to the terms of a pre-petition license agreement.

D. On November 13, 2009, the Debtors and the Committee filed a joint objection to proof of claim no. 571 filed by Chickiii Productions, Inc. (the "Joint Objection") asserting that any amounts allegedly due and owing to Chickiii pursuant to the pre-petition license agreement should be deemed to have accrued prior to the Petition Date.

E. On December 11, 2009, Chickiii filed its response to objection to proof of claim no. 571 filed by Chickii [sic] Productions[,] Inc., which set forth various grounds upon which the Chickiii would opposed the Debtors' and the Committee's Joint Objection.

F. On April 1, 2010, the Debtors and the Committee filed their reply in further support of the Debtors' and Committee's joint objection to proof of claim no. 571.

NOW, THEREFORE, in consideration of the foregoing, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and intending to be legally bound hereby, and in an effort to avoid the uncertainties and costs attendant to any litigation over the issues raised herein, the Parties have entered into this Stipulation and Order and agree to be bound by its terms upon the approval by the Bankruptcy Court.

AGREEMENT

1. The Recitals set forth above are incorporated herein as though fully set forth below.
2. The Parties agree that upon this Stipulation and Order becoming a final and non-appealable order, Chickiii shall have an allowable administrative expense against the Debtors' estates in the amount of \$15,000.00 (the "Settlement Amount").
3. Chickiii has expressed a desire to settle with the Committee any potential avoidance action liability that may presently exist with respect to certain payments Chickiii received prior to the Petition Date. Accordingly, at the direction of Chickiii, upon this Stipulation and Order becoming a final and non-appealable order, the Debtors shall be authorized and directed to transfer to counsel for the Committee the entirety of the Settlement Amount in full satisfaction of any avoidance action liability and/or other claims that the Committee and/or Debtor's may hold or assert against Chickiii.
4. Upon receipt by the Committee of the Settlement Amount, the Chickiii Claim and any and all other claims (as such term is defined in Bankruptcy Code section 101(5)) – whether administrative, priority, or general unsecured in nature – that Chickiii has or may have against the Debtors or their estates shall be deemed satisfied, released, discharged, expunged and withdrawn with prejudice.
5. Upon receipt by the Committee of the Settlement Amount, the Debtors and the Committee shall fully and finally release Chickiii from any and all liability that may presently or in the future exist whether as a result of the underlying license agreement, a copy of which is attached as Exhibits A and B to the Chickiii Claim, or otherwise. Moreover, Chickiii shall retain the right to all designs, trademarks and copyrights that are the subject of the underlying license agreement in accordance with the Debtors' rejection of that underlying agreement.

6. The terms and conditions of this Stipulation and Order, and the obligations of the Parties to perform hereunder, shall become effective only upon approval of the Stipulation and Order by the Bankruptcy Court.

7. This Stipulation and Order shall be binding upon the Parties, their respective successors and assigns, and upon any trustee subsequently appointed in this or any other related cases and/or proceedings.

8. The Parties expressly acknowledge that they have been advised and represented by their own counsel in connection with the negotiation and execution of this Stipulation and Order. The Parties expressly represent and warrant that this Stipulation and Order is given in good faith and acknowledge that execution of this Stipulation and Order is not the product or result of any duress, economic or otherwise.

9. The Stipulation and Order contains the entire agreement between the Parties. All discussions and agreements previously entered between the Parties concerning the subject matter of this Stipulation and Order are hereby merged into this Stipulation and Order. Each of the Parties covenants and represents that it has not entered into this Stipulation and Order as a result of any representation, warranty, agreement, promise, or inducement other than as may be specifically provided herein.

10. The Parties hereto represent and warrant to each other that they are authorized to execute this Stipulation and Order, that each has full power and authority to enter into and perform (subject to Bankruptcy Court approval with regard to the Debtors) in accordance with the terms of this Stipulation and Order and that this Stipulation and Order is duly executed and delivered and constitutes (subject to Bankruptcy Court approval with regard to the Debtors) a valid and binding agreement in accordance with its terms.

11. This Stipulation and Order may be executed and delivered in any number of original, facsimile, or electronic portable document format (.pdf) counterparts, each of which shall be deemed an original, but which together shall constitute one and the same instrument.

12. This Stipulation and Order shall be governed by, and construed and enforced in accordance with the laws of the State of New York, without giving effect to the principles of conflict of laws thereof. The Parties hereby irrevocably and unconditionally agree that the Bankruptcy Court in the above captioned Chapter 11 case shall retain exclusive jurisdiction over all matters relating to the construction, interpretation or enforcement of this Stipulation and Order. Should the Bankruptcy Court abstain from exercising its jurisdiction or be found not to have jurisdiction over a matter relating to this Stipulation and Order, such matter shall be adjudicated in either the federal district court or state court located in the County of New York, State of New York.

13. The Debtors are authorized and directed to take all actions necessary to effectuate the terms of this Stipulation and Order.

[REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK]

Dated: August 16, 2010

By: /s/ Kevin J. Burke
Joel H. Levitin
Kevin J. Burke
Richard A. Stieglitz Jr.
Peter J. Linken
Cahill Gordon & Reindel LLP
Eighty Pine Street
New York, NY 10005
Telephone: (212) 701-3000
jlevitin@cahill.com
kburke@cahill.com
rstieglitz@cahill.com
plinken@cahill.com

Counsel to the Debtors

By: /s/ Robert M. Hirsh
Robert M. Hirsh
Arent Fox LLP
1675 Broadway
New York, NY 10019
Telephone: (212) 484-3900
Hirsh.Robert@arentfox.com

Counsel to the Committee

By: /s/ Leslie A. Cohen
Leslie A. Cohen
Leslie Cohen Law P.C.
506 Santa Monica Blvd., Suite 200
Santa Monica, CA 90402
Telephone: (310) 394-9280
leslie@lesliecohenlaw.com

Counsel for Chickiii Productions, Inc.

SO ORDERED, this 7th day of October, 2010

/s/Martin Glenn
MARTIN GLENN
United States Bankruptcy Judge

Exhibit D

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	X
	:
In re:	: Chapter 11
	:
BH S&B HOLDINGS LLC, <i>et al.</i> ,	: Case No.: 08-14604 (MG)
	:
Debtors.	: Jointly Administered
	:
-----	X

**STIPULATION AND ORDER RESOLVING: (I) PROOF OF CLAIM NO. 462
FILED BY VNO 100 WEST 33RD STREET LLC; AND (II) PROOF OF
CLAIM NO. 464 FILED BY VNO PATSON CANNERY LP**

The above-captioned debtors and debtors-in-possession (collectively, the “Debtors”),¹ VNO 100 West 33rd Street LLC (“VNO 100 West”), and VNO Patson Cannery LP (“VNO Patson” and together with the Debtors and VNO 100 West, the “Parties”), by and through their respective undersigned attorneys, hereby enter into this agreement (the “Stipulation and Order”) and stipulate to the following:

Recitals

A. On November 19, 2008 (the “Petition Date”), the Debtors filed their respective voluntary petitions for relief under Chapter 11 of Title 11 of the United States Code, commencing the bankruptcy cases jointly administered as Case No. 08-14604 (MG) in the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”).

¹

The other Debtors in these cases are BH S&B Distribution LLC; BH S&B Lico LLC; BH S&B Retail LLC; BHY S&B Intermediate Holdco LLC; Cubicle Licensing LLC; Fashion Plate Licensing LLC; and Heritage Licensing LLC.

B. On November 26, 2008, the Office of the United States Trustee appointed the Committee. No trustee or examiner has been appointed in these cases.

C. On March 26, 2009, VNO 100 West filed proof of claim number 462 (the "VNO 100 West Claim") in the amount of \$859,286.29, of which \$8,473.27 (the "VNO 100 West Administrative Claim") was asserted as an administrative priority claim pursuant to 11 U.S.C. § 365(d)(3) and 11 U.S.C. § 503(b). The VNO 100 West Administrative Claim represents amounts sought by VNO 100 West for various alleged charges, fees, costs and expenses that are allegedly attributable to the post-petition period.

D. On March 26, 2009, the VNO Patson filed proof of claim number 464 (the "VNO Patson Claim") in the amount of \$29,885.16, of which \$2,263.46 (the "VNO Patson Administrative Claim") was asserted as an administrative priority claim pursuant to 11 U.S.C. § 365(d)(3) and 11 U.S.C. § 503(b). The VNO Patson Administrative Claim represents amounts sought by VNO Patson for various alleged charges, fees, costs and expenses that are allegedly attributable to the post-petition period.

E. The Parties have considered and weighed the issues and costs involved in establishing the validity of their claims, defenses and/or objections and have concluded that the terms and conditions set forth herein are fair and reasonable. Nothing herein is an admission that would preclude or otherwise prejudice the Debtors from objecting to similar and/or identical claims asserted by other claimants.

NOW, THEREFORE, in consideration of the foregoing, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and intending to be legally bound hereby, and in an effort to avoid the uncertainties and costs attendant to any litigation over the issues raised herein, the Parties have entered into this Stipulation and Order and agree to be bound by its terms upon the approval by the Bankruptcy Court.

Agreement

1. The Recitals set forth above are incorporated herein as though fully set forth below.
2. The Parties agree that upon this Stipulation and Order becoming a final and non-appealable order, the Debtors are authorized to transfer to VNO 100 West the sum of \$6,605.00 (the "VNO 100 West Settlement Amount") in full release, discharge, settlement, and satisfaction of the VNO 100 West Administrative Claim.
3. Upon receipt by VNO 100 West of the VNO 100 West Settlement Amount, the VNO 100 West Administrative Claim shall be deemed satisfied, released, discharged, expunged and withdrawn with prejudice.
4. The Parties agree that upon this Stipulation and Order becoming a final and non-appealable order, the Debtors are authorized to transfer to VNO Patson the sum of \$1,428.26 (the "VNO Patson Settlement Amount") in full release, discharge, settlement, and satisfaction of the VNO Patson Administrative Claim.
5. Upon receipt by VNO Patson of the VNO Patson Settlement Amount, the VNO Patson Administrative Claim shall be deemed satisfied, released, discharged, expunged and withdrawn with prejudice.
6. It is expressly agreed by the Parties that this Stipulation and Order resolves only the VNO 100 West Administrative Claim and the VNO Patson Administrative Claim. Nothing here-

in is intended to, nor shall it be construed to, affect or in any way prejudice the general unsecured portions of the VNO 100 West Claim and VNO Patson Claim against the Debtors or the Debtors' ability or right to submit further defenses or objections, in full or in part, to such general unsecured claims. All such claims, objections and defenses are fully reserved.

7. The terms and conditions of this Stipulation and Order, and the obligations of the Parties to perform hereunder, shall become effective only upon approval of the Stipulation and Order by the Bankruptcy Court.

8. This Stipulation and Order shall be binding upon the Parties, their respective successors and assigns, and upon any trustee subsequently appointed in this or any other related cases and/or proceedings.

9. The Parties expressly acknowledge that they have been advised and represented by their own counsel in connection with the negotiation and execution of this Stipulation and Order. The Parties expressly represent and warrant that this Stipulation and Order is given in good faith and acknowledge that execution of this Stipulation and Order is not the product or result of any duress, economic or otherwise.

10. The Stipulation and Order contains the entire agreement between the Parties. All discussions and agreements previously entered between the Parties concerning the subject matter of this Stipulation and Order are hereby merged into this Stipulation and Order. Each of the Parties covenants and represents that it has not entered into this Stipulation and Order as a result of any representation, warranty, agreement, promise, or inducement other than as may be specifically provided herein.

11. The Parties hereto represent and warrant to each other that they are authorized to execute this Stipulation and Order, that each has full power and authority to enter into and perform (subject to Bankruptcy Court approval with regard to the Debtors) in accordance with the terms

of this Stipulation and Order and that this Stipulation and Order is duly executed and delivered and constitutes (subject to Bankruptcy Court approval with regard to the Debtors) a valid and binding agreement in accordance with its terms.

12. This Stipulation and Order may be executed and delivered in any number of original, facsimile, or electronic portable document format (.pdf) counterparts, each of which shall be deemed an original, but which together shall constitute one and the same instrument.

13. This Stipulation and Order shall be governed by, and construed and enforced in accordance with the laws of the State of New York, without giving effect to the principles of conflict of laws thereof. The Parties hereby irrevocably and unconditionally agree that the Bankruptcy Court in the above captioned Chapter 11 case shall retain exclusive jurisdiction over all matters relating to the construction, interpretation or enforcement of this Stipulation and Order. Should the Bankruptcy Court abstain from exercising its jurisdiction or be found not to have jurisdiction over a matter relating to this Stipulation and Order, such matter shall be adjudicated in either the federal district court or state court located in the County of New York, State of New York.

14. The Debtors are authorized to take all actions necessary to effectuate the terms of this Stipulation and Order.

[REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK]

Dated: September 23, 2010

By: /s/ Kevin J. Burke
Joel H. Levitin
Kevin J. Burke
Richard A. Stieglitz Jr.
Peter J. Linken
Cahill Gordon & Reindel LLP
Eighty Pine Street
New York, NY 10005
Telephone: (212) 701-3000
jlevitin@cahill.com
kburke@cahill.com
rstieglitz@cahill.com
plinken@cahill.com

Counsel to the Debtors

VNO 100 West 33rd Street LLC

*By: Vornado Realty Trust,
its authorized signatory*

Dated: September 28, 2010

By: /s/ Steven Santora
Steven Santora
Vice President – Financial Operations

VNO Cannery Patson, LP

*By: Vornado Realty Trust,
its authorized signatory*

Dated: September 28, 2010

By: /s/ Steven Santora
Steven Santora
Vice President – Financial Operations

SO ORDERED, this 7th day of October, 2010

/s/Martin Glenn
MARTIN GLENN
United States Bankruptcy Judge

EXHIBIT E

In re BH S&B Holdings, LLC, et al., Case No. 08-14604 (MG) Jointly Administered

Print

Close

Claims Register Report											
SORT: click any column header											
SEARCH: press Ctrl-F or Apple-F											
Date Filed	Claim No.	Name and Address	Claim Amount	A	R	A/R Date	Nature	Debtor Name	Debtor Number	Basis for Objection	Objection(s) Resolved?
3/16/2009	375	ADAM I MANDELBAUM 115 RASPBERRY COURT MELVILLE, NY 11747	\$45,461.54				Admin Priority	BH S&B Holdings LLC	08- 14604	No Basis / Insufficient Support	N
3/31/2009	577	C H ROBINSON WORLDWIDE INC 14701 CHARLSON RD EDEN PRAIRIE, MN 55347	EXPUNGED				Admin Priority	BH S&B Holdings LLC	08- 14604	Untimely Claims	Y
3/31/2009	576	DAVID B CLEARY 4349 RIDGEWAY AVE ASHLAND, KY 41101	\$6,173.04				Admin Priority	BH S&B Holdings LLC	08- 14604		
3/2/2009	287	DAYTON POWER & LIGHT P O BOX 740598 CINCINNATI, OH 45274-0598	EXPUNGED				Admin Priority	BH S&B Holdings LLC	08- 14604	Satisfied/Released Claims	Y
3/30/2009	569	EVANSTON PLAZA L C EVANSTON PLAZA SHOPPING CENTER 2579 PAYSHERE CIR CHICAGO, IL 60674	\$0.00				Admin Priority	BH S&B Holdings LLC	08- 14604	Books and Records / Insufficient Support	Y
2/26/2009	382	SLOVIS CHATTANOOGA LLC ATTENTION PROPERTY MANAGEMENT C O HAWKINS COMPANIES LLC 855 W BROAD ST STE 201 BOISE, ID 83702	\$4,265.84	A		1/21/2009	Admin Priority	BH S&B Holdings LLC	08- 14604	Books and Records - To Reduce	N
3/17/2009	407	GAIL MCWILLIAMS 1022 REDDINGTON OAKS DR HARVESTER, MO 63304	\$15,115.44				Admin Priority	BH S&B Holdings LLC	08- 14604		
3/2/2009	225	JEFFREY S TRIMBLE 629 NAKOTA DR FAIRBORN, OH 45324	\$12,038.50				Admin Priority	BH S&B Holdings LLC	08- 14604		
3/27/2009	453	JENNIFER D SINYELLA 613 BENTON FARM RD WALTERBORO, SC 29488	\$1,000.00				Admin Priority	BH S&B Holdings LLC	08- 14604		
3/30/2009	553	JONATHAN A SHEFFIELD 4912 OLD CASTLE LN DICKINSON, TX 77539	\$2,275.00				Admin Priority	BH S&B Holdings LLC	08- 14604		
3/6/2009	213	KATHY S G HART 39700 DORY MILL RD	\$828.84				Admin Priority	BH S&B Holdings LLC	08- 14604		

		BETHESDA, OH 43719								
3/10/2009	248	MICHAEL J PASSALACQUA 2703 N WOODHAVEN DR PEORIA, IL 61604	\$8,653.91				Admin Priority	BH S&B Holdings LLC	08- 14604	
3/9/2009	310	KNOXVILLE UTILITIES BOARD PO BOX 59017 KNOXVILLE, TN 37950-9017	EXPUNGED				Admin Priority	BH S&B Holdings LLC	08- 14604	Satisfied/Released Claims Y
4/23/2009	648	MARY J GRIESS 2421 CHESHIRE NORTH LINCOLN, NE 68512	EXPUNGED				Admin Priority	BH S&B Holdings LLC	08- 14604	Untimely Claims Y
3/13/2009	357	ORANGE AND ROCKLAND UTILITIES INC PO BOX 1005 SPRING VALLEY, NY 10977	EXPUNGED				Admin Priority	BH S&B Holdings LLC	08- 14604	Satisfied/Released Claims Y
2/27/2009	278	MID AMERICAN ENERGY PO BOX 8020 DAVENPORT, IA 52808-8020	EXPUNGED				Admin Priority	BH S&B Retail LLC	08- 14606	Satisfied/Released Claims Y
3/4/2009	260	PATTI J SHULTZ 39270 DORY MILL RD BETHESDA, OH 43719	\$953.68				Admin Priority	BH S&B Holdings LLC	08- 14604	
3/2/2009	289	TROY D OWENS 124 VIOLET ST JOHNSTOWN, PA 15905	\$7,538.46				Admin Priority	BH S&B Holdings LLC	08- 14604	
3/26/2009	461	VORNADO 692 BROADWAY II LLC ATTENTION CHIEF FINANCIAL OFFICER 210 ROUTE 4 EAST PARAMUS, NJ 07652	EXPUNGED				Admin Priority	BH S&B Retail LLC	08- 14606	Satisfied/Released Claims Y
3/18/2009	378	SHERRI OVERBY 1170 JERUSALEM CHURCH RD KENLY, NC 27542	\$9,615.40				Admin Priority	BH S&B Holdings LLC	08- 14604	
3/24/2009	431	E & J ASSOCIATES LLC 730 HEATHERWAY ANN ARBOR, MI 48104	EXPUNGED				Admin Priority	BH S&B Holdings LLC	08- 14604	Books and Records Y
3/19/2009	376	EVERGREEN I ASSOCIATES LLC VANICK PROPERTIES INC 381 BROADWAY 2ND FL WESTWOOD, NJ 07675	\$0.00	A		3/16/2009	Admin Priority	BH S&B Holdings LLC	08- 14604	No Liability - To Reduce Y
3/26/2009	462	VNO 100 WEST 33RD STREET LLC c o VORNADO REALTY TRUST 210 RTE 4 E PARAMUS, NJ 07652	\$8,473.27				Admin Priority	BH S&B Retail LLC	08- 14606	Stipulation Y
12/11/2008	185	The Commissioner of Revenue of the State of Tennessee Wilbur E Hooks Director Tax Enforcement Division Tennessee	\$18,768.04				Admin Priority	BH S&B Retail LLC	08- 14606	

		Department of Revenue c o Attorney General PO Box 20207 Nashville, TN 37202- 0207								
1/26/2009	209	Harris County et al John P Dillman Linebarger Goggan Blair & Sampson LLP PO Box 3064 Houston, TX 77253- 3064	EXPUNGED			Admin Priority	BH S&B Holdings LLC	08- 14604	Duplicate or Superseded Administrative Claims	Y
1/26/2009	208	Katy ISD John P Dillman Linebarger Goggan Blair & Sampson LLP PO Box 3064 Houston, TX 77253- 3064	EXPUNGED			Admin Priority	BH S&B Holdings LLC	08- 14604	Duplicate or Superseded Administrative Claims	Y
1/26/2009	146	Fort Bend County John P Dillman Linebarger Goggan Blair & Sampson LLP PO Box 3064 Houston, TX 77253- 3064	EXPUNGED			Admin Priority	BH S&B Holdings LLC	08- 14604	Duplicate or Superseded Administrative Claims	Y
1/21/2009	205	Harris County et al John P Dillman Linebarger Goggan Blair & Sampson LLP PO Box 3064 Houston, TX 77253- 3064	EXPUNGED			Admin Priority	BH S&B Holdings LLC	08- 14604	Duplicate or Superseded Administrative Claims	Y
1/21/2009	204	Fort Bend County John P Dillman Linebarger Goggan Blair & Sampson LLP PO Box 3064 Houston, TX 77253- 3064	EXPUNGED			Admin Priority	BH S&B Holdings LLC	08- 14604	Duplicate or Superseded Administrative Claims	Y
1/21/2009	207	Katy ISD John P Dillman Linebarger Goggan Blair & Sampson LLP PO Box 3064 Houston, TX 77253- 3064	EXPUNGED			Admin Priority	BH S&B Holdings LLC	08- 14604	Duplicate or Superseded Administrative Claims	Y
2/5/2009	110	Shore Plaza LLC Robert W Drenluk Esq Seyfarth Shaw LLP 620 8th Ave New York, NY 10018	\$4,488.54			Admin Priority	BH S&B Holdings LLC	08- 14604		
2/5/2009	107	Developers Diversified Realty Owner Agent for Glenway Crossing Cincinnati OH c o Jeffrey Meyers Esq Ballard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19103	\$2,596.40			Admin Priority	BH S&B Holdings LLC	08- 14604	Books and Records	N
2/5/2009	106	Developers Diversified Realty Owner Agent for University Centre Wilmington NC c o Jeffrey Meyers Esq Ballard Spahr Andrews & Ingersoll	\$15,141.40			Admin Priority	BH S&B Holdings LLC	08- 14604	Books and Records	N

		LLP 1735 Market St 51st Fl Philadelphia, PA 19103								
1/16/2009	30	Fort Bend County John P Dillman Linebarger Goggan Blair & Sampson LLP PO Box 3064 Houston, TX 77253- 3064	UNLIQUIDATED			Admin Priority	BH S&B Holdings LLC	08- 14604		
2/5/2009	104	Centro Properties Group ta Mall at 163rd Street Miami FL c o Jeffrey Meyers Esq Ballard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19103	\$57,701.96			Admin Priority	BH S&B Holdings LLC	08- 14604	Books and Records	N
2/5/2009	103	Centro Properties Group ta Chapman Ford Crossing Knoxville TN c o Jeffrey Meyers Esq Ballard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19103	\$21,371.94			Admin Priority	BH S&B Holdings LLC	08- 14604	Books and Records	N
1/16/2009	29	Katy ISD John P Dillman Linebarger Goggan Blair & Sampson LLP PO Box 3064 Houston, TX 77253- 3064	UNLIQUIDATED			Admin Priority	BH S&B Holdings LLC	08- 14604		
1/16/2009	31	Harris County et al John P Dillman Linebarger Goggan Blair & Sampson LLP PO Box 3064 Houston, TX 77253- 3064	UNLIQUIDATED			Admin Priority	BH S&B Holdings LLC	08- 14604		
2/5/2009	101	Centro Properties Group ta Festival Centre North Charleston SC c o Jeffrey Meyers Esq Ballard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19103	\$25,802.32			Admin Priority	BH S&B Holdings LLC	08- 14604	Books and Records	N
1/13/2009	27	L&P Financial Services Co R Scott Moore Lewis Rice & Fingersh LC 500 N Broadway Ste 2000 St Louis, MO 63102	\$3,132.84			Admin Priority	BH S&B Holdings LLC	08- 14604		
2/5/2009	96	The Hutensky Group Agent for HRI Glenbrook Commons LLC ta Glenbrook	EXPUNGED			Admin Priority	BH S&B Holdings LLC	08- 14604	Satisfied/Released Claims	Y

		Commons Fort Wayne IN c o Jeffrey Meyers Esq Ballard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19103								
1/16/2009	25	City of Harlingen Diane W Sanders Linebarger Goggan Blair & Sampson LLP The Terrace II 2700 Via Fortuna Dr Ste 400 PO Box 17428 Austin, TX 78760- 7428	UNLIQUIDATED			Admin Priority	BH S&B Holdings LLC	08- 14604		
2/5/2009	94	Centro Properties Group ta Sunshine Square Medford NY c o Jeffrey Meyers Esq Ballard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19103	\$71,743.15			Admin Priority	BH S&B Holdings LLC	08- 14604	Books and Records	N
1/16/2009	24	Cameron County Diane W Sanders Linebarger Goggan Blair & Sampson LLP The Terrace II 2700 Via Fortuna Dr Ste 400 PO Box 17428 Austin, TX 78760- 7428	UNLIQUIDATED			Admin Priority	BH S&B Holdings LLC	08- 14604		
1/16/2009	26	Harlingen CISD Diane W Sanders Linebarger Goggan Blair & Sampson LLP The Terrace II 2700 Via Fortuna Dr Ste 400 PO Box 17428 Austin, TX 78760- 7428	UNLIQUIDATED			Admin Priority	BH S&B Holdings LLC	08- 14604		
2/5/2009	90	Carousel Center Company LP Attn Kevin M Newman Esq Menter Rudin & Trivelpiece PC 308 Maltbie St Ste 200 Syracuse, NY 13204- 1498	\$19,203.00			Admin Priority	BH S&B Holdings LLC	08- 14604		
2/5/2009	88	EklecCo NewCo LLC Attn Kevin M Newman Esq Menter Rudin & Trivelpiece PC 308 Maltbie St Ste 200 Syracuse, NY 13204- 1498	\$17,920.00			Admin Priority	BH S&B Holdings LLC	08- 14604		
2/5/2009	83	Pyramid Walden Company LP Attn Kevin M Newman Esq Menter Rudin & Trivelpiece PC	\$13,079.00			Admin Priority	BH S&B Holdings LLC	08- 14604		

		308 Maltbie St Ste 200 Syracuse, NY 13204- 1498								
2/5/2009	165	Salmon Run Shopping Center LLC Attn Kevin M Newman Esq Menter Rudin & Trivelpiece PC 308 Maltbie St Ste 200 Syracuse, NY 13204- 1498	\$46,798.00				Admin Priority	BH S&B Holdings LLC	08- 14604	
2/5/2009	163	North Riverside Park Associates LLC Attn FBR c o Robinson Brog Leinwand Greene Genovese & Gluck PC 1345 Ave of the Americas Ste 3100 New York, NY 10105- 0143	\$12,064.30				Admin Priority	BH S&B Holdings LLC	08- 14604	Books and Records N
2/3/2009	158	Fairlane Town Center LLC Andrew S Conway 200 East Long Lake Rd Bloomfield Hills, MI 48304	\$0.00				Admin Priority	BH S&B Holdings LLC	08- 14604	
2/2/2009	156	The Commissioner of Revenue of the State of Tennessee Wilbur E Hooks Director Tax Enforcement Division Tennessee Department of Revenue c o Attorney General PO Box 20207 Nashville, TN 37202- 0207	EXPUNGED	A	12/5/2008		Admin Priority	BH S&B Retail LLC	08- 14606	Duplicate or Superseded Administrative Claims N
1/28/2009	149	Bexar County David G Aelvoet Linebarger Goggan Blair & Sampson LLP 711 Navarro Ste 300 San Antonio, TX 78205	EXPUNGED				Admin Priority	BH S&B Holdings LLC	08- 14604	Duplicate or Superseded Administrative Claims Y
1/28/2009	54	Bexar County David G Aelvoet Linebarger Goggan Blair & Sampson LLP 711 Navarro Ste 300 San Antonio, TX 78205	UNLIQUIDATED				Admin Priority	BH S&B Holdings LLC	08- 14604	
1/30/2009	153	Van Winkle LLC Byron Z Moldo SBN 109652 Moldo Davidson Fraioff Seror & Sestanovich LLP 2029 Century Park East 21st Fl Los Angeles, CA 90067	\$60,205.23				Admin Priority	BH S&B Holdings LLC	08- 14604	
2/24/2009	236	PASADENA ATM LLC ATTN MICHAEL SCHLESINGER C O CAMBRA REALTY 9701 WILSHIRE BLVD 10TH FLOOR	\$446.57	A			Admin Priority	BH S&B Holdings LLC	08- 14604	

		BEVERLY HILLS, CA 90212								
3/26/2009	464	VNO PATSON CANNERY LP ATTN CHIEF FINANCIAL OFFIC 210 ROUTE 4 EAST PARAMUS, NJ 07652	\$2,263.46				Admin Priority	BH S&B Retail LLC	08- 14606	
2/26/2009	381	G & M CHATTANOOGA LLC ATTN PROPERTY MANAGEMENT C O HAWKINS COMPANIES LLC 855 W BROAD ST STE 201 BOISE, ID 83702	\$71,909.91	A	1/21/2009		Admin Priority	BH S&B Holdings LLC	08- 14604	Books and Records - To Reduce
3/18/2009	377	NEW EDGE NETWORKS 125 3000 COLUMBIA HOUSE BLVD NO 106 VANCOUVER, WA 98661	EXPUNGED				Admin Priority	BH S&B Holdings LLC	08- 14604	Satisfied/Released Claims
3/11/2009	383	Empire Schuylkill LP Jeffrey Kurtzman Esq Klehr Harrison Harvey Branzburg & Ellers LLP 260 S Broad St Philadelphia, PA 19102	\$9,141.85				Admin Priority	BH S&B Holdings LLC	08- 14604	No Liability
3/11/2009	384	Empire Schuylkill LP Jeffrey Kurtzman Esq Klehr Harrison Harvey Branzburg & Ellers LLP 260 S Broad St Philadelphia, PA 19102	EXPUNGED				Admin Priority	BH S&B Retail LLC	08- 14606	Duplicate or Superseded Administrative Claims
3/9/2009	313	COUNTY OF SANTA CLARA TAX COLLECTOR COUNTY GOVERNMENT CENTER 6TH FL EAST WING 70 W HEDDING ST SAN JOSE, CA 95110	\$17,350.00				Admin Priority	BH S&B Holdings LLC	08- 14604	
3/2/2009	237	Alef Custom Packaging William J Levant Esq Kaplin Stewart 910 Harvest Dr PO Box 3037 Blue Hall, PA 19422	\$42,021.25				Admin Priority	BH S&B Holdings LLC	08- 14604	
2/27/2009	227	MID AMERICAN ENERGY PO BOX 8020 DAVENPORT, IA 52808-8020	EXPUNGED				Admin Priority	BH S&B Retail LLC	08- 14606	Satisfied/Released Claims
2/27/2009	271	Alef Custom Packaging William J Levant Esq Kaplin Stewart 910 Harvest Dr PO Box 3037 Blue Hall, PA 19422	EXPUNGED				Admin Priority	BH S&B Holdings LLC	08- 14604	Duplicate or Superseded Administrative Claims
2/20/2009	264	Fairlane Town Center LLC Andrew S Conway 200 East Long Lake Rd Ste 300	EXPUNGED				Admin Priority	BH S&B Holdings LLC	08- 14604	Duplicate or Superseded Administrative Claims

		Bloomfield Hills, MI 48304								
2/24/2009	321	Missouri Department of Revenue Attn Yolanda Pendilton Box 475 Jefferson City, MO 65105	\$0.00			Admin Priority	BH S&B Retail LLC	08-14606	Satisfied/Released Claims	Y
3/10/2009	249	Visual Impressions Inc c o Mallery & Zimmerman SC John M Wirth 731 N Jackson St Ste 900 Milwaukee, WI 53202	\$73,204.95			Admin Priority	BH S&B Retail LLC	08-14606	Improper Nature - to Reduce	Y
3/12/2009	243	Louisiana Department of Revenue Attn Janet Cradeur Revenue Tax Specialist PO Box 66658 Baton Rouge, LA 70896	\$25,655.58			Admin Priority	BH S&B Holdings LLC	08-14604	Satisfied/Released Claims	N
3/13/2009	241	Gildan Activewear SRL Attn Julie Lambert Legal Counsel 600 de Maisonneuve Blvd W 33rd Fl Montreal, QC H3A 3J2	\$188,609.80			Admin Priority	BH S&B Retail LLC	08-14606		
3/13/2009	356	SDG Macerich Properties LP Southridge Store No 234 Thomas J Leanse Esq c o Katten Muchin Rosenman LLP 2029 Century Park E 25th Fl Los Angeles, CA 90067	W/D			Admin Priority	BH S&B Holdings LLC	08-14604		
3/13/2009	355	Macerich Valley View Limited Partnership Valley View Store No 150 Thomas J Leanse Esq c o Katten Muchin Rosenman LLP 2029 Century Park E 25th Fl Los Angeles, CA 90067	\$28,324.24			Admin Priority	BH S&B Holdings LLC	08-14604	No Liability - To Reduce	N
3/25/2009	424	Cranberry Mall Properties LLC Attn James S Carr Esq Robert L LeHane Esq Kelley Drye & Warren LLP 101 Park Ave New York, NY 10178	\$111,040.04			Admin Priority	BH S&B Holdings LLC	08-14604	No Liability	N
3/23/2009	411	Nebraska Department of Revenue PO Box 94818 Lincoln, NE 68509-4818	EXPUNGED			Admin Priority	BH S&B Retail LLC	08-14606	Satisfied/Released Claims	Y
3/12/2009	404	Empire HealthChoice Assurance Inc dba Empire Blue Cross Blue Shield Joseph T Moldovan	EXPUNGED			Admin Priority	BH S&B Holdings LLC	08-14604	Satisfied/Released Claims	Y

		Esq Michael R Dal Lago Esq Morrison Cohen LLP 909 3rd Ave New York, NY 10022								
3/13/2009	402	Macerich Valley View Limited Partnership Dustin P Branch Esq 2029 Century Pk E 25th Fl Los Angeles, CA 90067	EXPUNGED			Admin Priority	BH S&B Retail LLC	08- 14606	Duplicate or Superseded Administrative Claims	Y
3/13/2009	399	SDG Macerich Properties LP Southridge Dustin P Branch Esq 2029 Century Pk E 25th Fl Los Angeles, CA 90067	EXPUNGED			Admin Priority	BH S&B Retail LLC	08- 14606	Duplicate or Superseded Administrative Claims	Y
3/16/2009	398	EVERGREEN I ASSOCIATES LLC VANICK PROPERTIES INC 381 BROADWAY 2ND FL WESTWOOD, NJ 07675	EXPUNGED			Admin Priority	BH S&B Holdings LLC	08- 14604	Duplicate or Superseded Administrative Claims	Y
3/26/2009	476	Kawasaki Kisen Kaisha Ltd and K Line America Inc Daniel K Astin Esq Ciardi Ciardi & Astin 919 N Market St Ste 700 Wilmington, DE 19801	EXPUNGED			Admin Priority	BH S&B Lico LLC	08- 14607	Duplicate or Superseded Administrative Claims	Y
3/26/2009	475	Kawasaki Kisen Kaisha Ltd and K Line America Inc Daniel K Astin Esq Ciardi Ciardi & Astin 919 N Market St Ste 700 Wilmington, DE 19801	EXPUNGED			Admin Priority	BH S&B Retail LLC	08- 14606	Duplicate or Superseded Administrative Claims	Y
3/26/2009	474	Kawasaki Kisen Kaisha Ltd and K Line America Inc Daniel K Astin Esq Ciardi Ciardi & Astin 919 N Market St Ste 700 Wilmington, DE 19801	\$19,650.00			Admin Priority	BH S&B Holdings LLC	08- 14604	No Liability - To Reduce	N
3/26/2009	473	Kawasaki Kisen Kaisha Ltd and K Line America Inc Daniel K Astin Esq Ciardi Ciardi & Astin 919 N Market St Ste 700 Wilmington, DE 19801	EXPUNGED			Admin Priority	BHY S&B Intermediate Holdco LLC	08- 14605	Duplicate or Superseded Administrative Claims	Y
3/24/2009	430	The Door Company of Ohio Inc 3277 E 11th Ave Columbus, OH 43219	\$0.00			Admin Priority	BH S&B Holdings LLC	08- 14604	Books and Records	Y
3/10/2009	429	MMP Crossroads LLC as Successor in Interest to Macerich SCG LP c/o Stephen A Sherman 117 Park Ave Ste 4th	EXPUNGED			Admin Priority	BH S&B Retail LLC	08- 14606	Satisfied/Released Claims	Y

		FJ Oklahoma, OK 73102								
3/26/2009	503	Kawasaki Kisen Kaisha Ltd and K Line America Inc Daniel K Astin Esq Ciardi Ciardi & Astin 919 N Market St Ste 700 Wilmington, DE 19801	EXPUNGED			Admin Priority	BH S&B Distribution LLC	08- 14611	Duplicate or Superseded Administrative Claims	Y
3/26/2009	502	Kawasaki Kisen Kaisha Ltd and K Line America Inc Daniel K Astin Esq Ciardi Ciardi & Astin 919 N Market St Ste 700 Wilmington, DE 19801	EXPUNGED			Admin Priority	Cubicle Licensing LLC	08- 14610	Duplicate or Superseded Administrative Claims	Y
3/26/2009	501	Kawasaki Kisen Kaisha Ltd and K Line America Inc Daniel K Astin Esq Ciardi Ciardi & Astin 919 N Market St Ste 700 Wilmington, DE 19801	EXPUNGED			Admin Priority	Heritage Licensing LLC	08- 14608	Duplicate or Superseded Administrative Claims	Y
3/26/2009	500	Kawasaki Kisen Kaisha Ltd and K Line America Inc Daniel K Astin Esq Ciardi Ciardi & Astin 919 N Market St Ste 700 Wilmington, DE 19801	EXPUNGED			Admin Priority	Fashion Plate Licensing LLC	08- 14609	Duplicate or Superseded Administrative Claims	Y
3/27/2009	486	UGI Penn Natural Gas Attn Patricia Sterner One UGI Center Wilkes Barre, PA 18711	EXPUNGED			Admin Priority	BH S&B Holdings LLC	08- 14604	Satisfied/Released Claims	Y
3/27/2009	448	Priority Payment Systems LLC c o Wailer Lansden Dortch & Davis LLP Attn Robert J Welhoeffer Esq 511 Union St Ste 2700 Nashville, TN 37219	UNLIQUIDATED			Admin Priority	BH S&B Retail LLC	08- 14606	No Liability	N
3/27/2009	447	Constellation NewEnergy Inc Heather M Forrest Jackson Walker LLP 901 Main St Ste 6000 Dallas, TX 75202	\$214,429.85			Admin Priority	BH S&B Holdings LLC	08- 14604	No Liability - To Reduce	N
3/26/2009	480	SBL Quigley Neel Marcia M 2388 Mirador Vista, CA 92084	\$807.01			Admin Priority	BH S&B Holdings LLC	08- 14604		
3/26/2009	440	Corum Station I LLC c o Brian D Womac Womac & Associates 820 Gessner Ste 1540 Houston, TX 77024	EXPUNGED			Admin Priority	BH S&B Retail LLC	08- 14606	Duplicate or Superseded Administrative Claims	Y
3/30/2009	478	Kurtzman Carson Consultants LLC Jon A Orr CFO 2335 Alaska Ave El Segundo, CA	W/D			Admin Priority	BH S&B Holdings LLC	08- 14604		

		90245								
3/30/2009	514	CBL & Associates Management Inc Attn Joyce A Kuhns Esq Saul Ewing LLP 500 E Pratt St 8th Fl Baltimore, MD 21202	\$3,875.00			Admin Priority	BH S&B Holdings LLC	08- 14604		
3/30/2009	515	CBL & Associates Management Inc Attn Joyce A Kuhns Esq Saul Ewing LLP 500 E Pratt St 8th Fl Baltimore, MD 21202	\$3,875.00			Admin Priority	BH S&B Holdings LLC	08- 14604		
3/31/2009	516	CBL & Associates Management Inc Attn Joyce A Kuhns Esq Saul Ewing LLP 500 E Pratt St 8th Fl Baltimore, MD 21202	\$823.48			Admin Priority	BH S&B Holdings LLC	08- 14604		
3/30/2009	517	CBL & Associates Management Inc Attn Joyce A Kuhns Esq Saul Ewing LLP 500 E Pratt St 8th Fl Baltimore, MD 21202	UNLIQUIDATED			Admin Priority	BH S&B Holdings LLC	08- 14604		
3/30/2009	518	CBL & Associates Management Inc Attn Joyce A Kuhns Esq Saul Ewing LLP 500 E Pratt St 8th Fl Baltimore, MD 21202	\$19,926.00			Admin Priority	BH S&B Holdings LLC	08- 14604	Duplicate or Superseded Administrative Claims	N
3/30/2009	513	Montgomery Mall I LLC as Successor to Montgomery Mall Associates Limited Partnership Attn Deborah J Piazza c/o Hodgson Russ LLP 60 E 42nd St 37th Fl New York, NY 10165	W/D			Admin Priority	BH S&B Holdings LLC	08- 14604		
3/30/2009	519	CBL & Associates Management Inc Attn Joyce A Kuhns Esq Saul Ewing LLP 500 E Pratt St 8th Fl Baltimore, MD 21202	\$1,100.00			Admin Priority	BH S&B Retail LLC	08- 14606	Duplicate or Superseded Administrative Claims	N
3/30/2009	520	CBL & Associates Management Inc Attn Joyce A Kuhns Esq Saul Ewing LLP 500 E Pratt St 8th Fl Baltimore, MD 21202	\$422.28			Admin Priority	BH S&B Retail LLC	08- 14606	Duplicate or Superseded Administrative Claims	N
3/30/2009	521	CBL & Associates Management Inc Attn Joyce A Kuhns Esq Saul Ewing LLP 500 E Pratt St 8th Fl Baltimore, MD 21202	\$3,875.00			Admin Priority	BH S&B Retail LLC	08- 14606	Duplicate or Superseded Administrative Claims	N
3/30/2009	522	CBL & Associates Management Inc Attn Joyce A Kuhns Esq Saul Ewing LLP 500 E Pratt St 8th Fl Baltimore, MD 21202	\$1,115.00			Admin Priority	BH S&B Retail LLC	08- 14606	Duplicate or Superseded Administrative Claims	N

3/30/2009	523	CBL & Associates Management Inc Attn Joyce A Kuhns Esq Saul Ewing LLP 500 E Pratt St 8th Fl Baltimore, MD 21202	\$823.48			Admin Priority	BH S&B Retail LLC	08- 14606	Duplicate or Superseded Administrative Claims	N
3/30/2009	524	CBL & Associates Management Inc Attn Joyce A Kuhns Esq Saul Ewing LLP 500 E Pratt St 8th Fl Baltimore, MD 21202	UNLIQUIDATED			Admin Priority	BH S&B Retail LLC	08- 14606	Duplicate or Superseded Administrative Claims	N
3/30/2009	526	CBL & Associates Management Inc Attn Joyce A Kuhns Esq Saul Ewing LLP 500 E Pratt St 8th Fl Baltimore, MD 21202	\$19,926.00			Admin Priority	BH S&B Retail LLC	08- 14606		
3/30/2009	527	CBL & Associates Management Inc Attn Joyce A Kuhns Esq Saul Ewing LLP 500 E Pratt St 8th Fl Baltimore, MD 21202	\$422.28			Admin Priority	BH S&B Holdings LLC	08- 14604		
3/30/2009	528	CBL & Associates Management Inc Attn Joyce A Kuhns Esq Saul Ewing LLP 500 E Pratt St 8th Fl Baltimore, MD 21202	\$1,100.00			Admin Priority	BH S&B Holdings LLC	08- 14604		
3/30/2009	529	PASADENA ATM LLC ATTENTION MICHAEL SCHLESINGER C O CAMBRA REALTY 9701 WILSHIRE BLVD 10TH FL BEVERLY HILLS, CA 90212	EXPUNGED	A		Admin Priority	BH S&B Holdings LLC	08- 14604	Duplicate or Superseded Administrative Claims	Y
3/30/2009	548	State of Iowa Attn Bankruptcy Unit Iowa Department of Revenue PO Box 10471 Des Moines, IA 50306	W/D			Admin Priority	BH S&B Retail LLC	08- 14606		
3/30/2009	544	45220 Inc Attn Ira Schreck Esq c o Schreck Rose Dapello Adams & Hurwitz LLP 1790 Broadway 20th Fl New York, NY 10019	\$1,036,462.00			Admin Priority	BH S&B Holdings LLC	08- 14604	Books and Records	N
3/30/2009	541	Killeen Mall LLC Attn James S Carr Esq & Robert L LeHane Esq Kelley Drye & Warren LLP 101 Park Ave New York, NY 10178	\$29,356.50			Admin Priority	BH S&B Holdings LLC	08- 14604	No Liability - To Reduce	Y
3/30/2009	563	Genessee Valley Partners LP Attn James S Carr Esq & Robert L LeHane Esq Kelley Drye & Warren LLP 101 Park Ave	EXPUNGED			Admin Priority	BH S&B Holdings LLC	08- 14604	Satisfied/Released Claims	Y

		New York, NY 10178								
3/30/2009	560	Stone Barn Manhattan LLC f k a Steve & Barrys Manhattan LLC and its Debtor Affiliates Attn Shai T Waisman Esq & Victoria Vron Esq Weil Gotshal & Manges LLP 767 Fifth Ave New York, NY 10153	\$6,273,687.92			Admin Priority	BH S&B Holdings LLC	08- 14604	No Liability	N
3/30/2009	565	PCCP IRG Columbus LLC John A Mase Esq Fainsbert Mase & Snyder LLP 11835 W Olympia Blvd Ste 1100 Los Angeles, CA 90062	UNLIQUIDATED			Admin Priority	BH S&B Holdings LLC	08- 14604	Satisfied/Released Claims	Y
3/30/2009	575	Piedmont Natural Gas Company Attn CBO Bankruptcy 4339 S Tryon St Charlotte, NC 28217- 1733	EXPUNGED			Admin Priority	BH S&B Holdings LLC	08- 14604	Satisfied/Released Claims	Y
3/30/2009	571	CHICKII PRODUCTIONS INC DAVID B FELDMAN ESQ BLOOM HERGOT DIEMER ROSENTHAL LAVIOLETTE & FELDMAN 150 S RODEO DR 3RD FLOOR BEVERLY HILLS, CA 90212	UNLIQUIDATED			Admin Priority	BH S&B Holdings LLC	08- 14604	No Liability	N
3/31/2009	578	City of Colorado Springs Sale Tax c o City Attorney 30 S Nevada Ste 501 PO Box 1575 Mail Code 510 Colorado Springs, CO 80901-1575	EXPUNGED			Admin Priority	BH S&B Holdings LLC	08- 14604	Satisfied/Released Claims	Y
4/2/2009	579	State of New Jersey Department of Treasury Division of Taxation PO Box 245 Trenton, NJ 08695- 0245	\$3,027.55			Admin Priority	BH S&B Retail LLC	08- 14606		
3/27/2009	581	Thor Eastpoint Mail LLC c o Matalon Sheky Elman PLLC Attn Joseph Lee Matalon 450 7th Ave Ste 1409 New York, NY 10123	\$55,738.83			Admin Priority	BH S&B Holdings LLC	08- 14604	Untimely Claims;No Liability - To Reduce	N
3/27/2009	580	Thor Macomb Mail LLC c o Matalon Sheky Elman PLLC Attn Joseph Lee Matalon 450 7th Ave Ste 1409 New York, NY 10123	\$25,441.24			Admin Priority	BH S&B Holdings LLC	08- 14604	Untimely Claims;No Liability - To Reduce	N
4/1/2009	582	PSE&G Attn Bankruptcy Dept PO Box 490 Cranford, NJ 07016	EXPUNGED			Admin Priority	BH S&B Holdings LLC	08- 14604	Satisfied/Released Claims	Y

3/30/2009	620	Long island Lighting Company dba LIPA Elisa M Pugliese Esq 175 E Old Country Rd Hicksville, NY 11801	EXPUNGED			Admin Priority	BH S&B Holdings LLC	08- 14604	Satisfied/Released Claims	Y
3/30/2009	619	KeySpan Gas East Corp dba National Grid Elisa M Pugliese Esq 175 E Old Country Rd Hicksville, NY 11801	EXPUNGED			Admin Priority	BH S&B Holdings LLC	08- 14604	Untimely Claims	Y
4/14/2009	647	State Tax Assessor for the Bureau of Revenue Services Stanley D Campbell Deputy Director Compliance Division Bureau of Revenue Services 24 State House Station Augusta, ME 04333-0024	EXPUNGED			Admin Priority	BH S&B Retail LLC	08- 14606	Duplicate or Superseded Administrative Claims	Y
4/16/2009	646	State Tax Assessor for the Bureau of Revenue Services Stanley D Campbell Deputy Director Compliance Division Bureau of Revenue Services 24 State House Station Augusta, ME 04333-0024	\$689.92			Admin Priority	BH S&B Retail LLC	08- 14606		
4/27/2009	638	Pyramid Walden Company LP Attn Kevin M Newman Esq Menter Rudin & Trivelpiece PC 308 Maltbie St Ste 200 Syracuse, NY 13204-1498	EXPUNGED			Admin Priority	BH S&B Holdings LLC	08- 14604	Untimely Claims	Y
5/19/2009	653	State Board of Equalization Special Procedures Section MIC 55 PO Box 942879 Sacramento, CA 94279-0055	EXPUNGED			Admin Priority	BH S&B Retail LLC	08- 14606	Untimely Claims	Y
5/20/2009	663	Consolidated Edison Company of New York Inc Bankruptcy Group Room 1875 S 4 Irving Pl New York, NY 10003	\$4,495.62			Admin Priority	BH S&B Holdings LLC	08- 14604		
6/15/2009	661	Texas Workforce Commission John Moore Regulatory Integrity Division 101 E 15th St Rm 556 Austin, TX 78778-0001	EXPUNGED			Admin Priority	BH S&B Holdings LLC	08- 14604	Untimely Claims	Y
6/18/2009	660	NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	EXPUNGED			Admin Priority	BH S&B Retail LLC	08- 14606	Untimely Claims	Y

5/22/2009	658	Bureau of Revenue Services Stanley D Campbell Deputy Director Compliance Division 24 State House Station Augusta, ME 04333-0024	W/D			Admin Priority	BH S&B Retail LLC	08- 14606		
7/13/2009	666	City of Colorado Springs Sales Tax c/o City Attorney 30 S Nevada Ave Ste 501 Colorado Springs, CO 80901-1575	EXPUNGED			Admin Priority	BH S&B Holdings LLC	08- 14604	Untimely Claims	Y
7/20/2009	667	City of Colorado Springs Sales Tax c/o City Attorney 30 S Nevada Ave Ste 501 Colorado Springs, CO 80901-1575	EXPUNGED	A	3/31/2009	Admin Priority	BH S&B Holdings LLC	08- 14604	Untimely Claims	Y
7/21/2009	665	Illinois Department of Revenue Bankruptcy Unit 100 W Randolph St No 7 400 Chicago, IL 60601	EXPUNGED			Admin Priority	BH S&B Retail LLC	08- 14606	Untimely Claims	Y
9/9/2009	673	Pyramid Walden Company LP Attn Kevin M Newman Esq Menter Rudin & Trivelpiece PC 308 Maltbie St Ste 200 Syracuse, NY 13204-1498	UNLIQUIDATED	A	2/5/2009	Admin Priority	BH S&B Holdings LLC	08- 14604		
10/5/2009	677	Irving ISD Elizabeth Weller Michael W Deeds & Laurie Spindler Huffman Linebarger Boggan Blair & Sampson LLP 2323 Bryan St Ste 1600 Dallas, TX 75201-2691	UNLIQUIDATED			Admin Priority	BH S&B Holdings LLC	08- 14604		
10/5/2009	676	Dallas County Elizabeth Weller Michael W Deeds & Laurie Spindler Huffman Linebarger Boggan Blair & Sampson LLP 2323 Bryan St Ste 1600 Dallas, TX 75201-2691	UNLIQUIDATED			Admin Priority	BH S&B Holdings LLC	08- 14604		
10/5/2009	675	Tarrant County Elizabeth Weller Michael W Deeds & Laurie Spindler Huffman Linebarger Boggan Blair & Sampson LLP 2323 Bryan St Ste 1600 Dallas, TX 75201-2691	UNLIQUIDATED			Admin Priority	BH S&B Holdings LLC	08- 14604		
10/26/2009	678	State of Michigan Department of Treasury Juandisha M Harris Assistant Attorney	UNLIQUIDATED			Admin Priority	BH S&B Retail LLC	08- 14606		

		General Cadillac PI Ste 10 200 3030 W Grand Blvd Detroit, MI 48202										
3/8/2010	679	State of Michigan Department of Treasury Juandisha M Harris Assistant Attorney General Cadillac PI Ste 10 200 3030 W Grand Blvd Detroit, MI 48202	\$1,032,651.97	A	10/26/2009	Admin Priority	BH S&B Retail LLC	08- 14606				
8/23/2010	683	Minnesota Revenue PO Box 64447 BKY St Paul, MN 55164- 0447	W/D			Admin Priority	BH S&B Retail LLC	08- 14606				
2/5/2009	112	Rockvale Outlet Center LP c o Bonnie R Golub Esq Weir & Partners LLP The Widener Building 1339 Chestnut St Ste 500 Philadelphia, PA 19107	\$20.06			Admin Secured	BH S&B Holdings LLC	08- 14604				
3/27/2009	448	Priority Payment Systems LLC c o Waller Lansden Dortch & Davis LLP Attn Robert J Welhoelter Esq 511 Union St Ste 2700 Nashville, TN 37219	UNLIQUIDATED			Admin Secured	BH S&B Retail LLC	08- 14606	No Liability		N	
2/27/2009	279	ACCESS PLUMBING & DRAIN CARE LLC 322 N SIXTH ST SAINT CHARLES, MO 63301	\$4,075.00			General Unsecured	BH S&B Holdings LLC	08- 14604				
3/9/2009	307	ADART POLY BAG 1 WEST AMES COURT STE 201 PLAINVIEW, NY 11803	\$62,565.00			General Unsecured	BH S&B Holdings LLC	08- 14604				
3/30/2009	573	ALABAMA INTER FOREST CORPORATION 1418 RELIABLE PKWY CHICAGO, IL 60686- 0001	\$39.75			General Unsecured	BH S&B Retail LLC	08- 14606				
5/13/2009	652	ALZENA HAYNES 153 STRICKLAND ST ATHENS, GA 30601	BLANK	A	2/11/2009	General Unsecured	BH S&B Holdings LLC	08- 14604				
3/16/2009	365	ANTENUCCI INC STEPHEN H KUHN PRES 1493 PHOENIX RD NE WARREN, OH 44483	\$212.93			General Unsecured	BH S&B Holdings LLC	08- 14604				
6/16/2010	681	ARMATOS PRO VIDEO 67 01 MYRTLE AVE GLENDALE, NY 11385	\$2,492.60			General Unsecured	BH S&B Holdings LLC	08- 14604				
3/9/2009	314	BADGER KEY AND SECURITY LLC 6517 CENTURY AVE MIDDLETOWN, WI 53562	\$167.91			General Unsecured	BH S&B Holdings LLC	08- 14604				

EXHIBIT F

		Revenue Bankruptcy Section PO Box 6668 Tallahassee, FL 32314-6668										
3/23/2009	626	KELSEY AINSWORTH 90 WALSH ST SPRINGFIELD, MA 01109	\$195.00			General Unsecured	BH S&B Holdings LLC	08- 14604				
4/9/2009	644	Wisconsin Electric Power Company Attn Bankruptcy Dept WE Energies 333 W Everett St Rm A130 Milwaukee, WI 53203	\$10,314.64			General Unsecured	BH S&B Holdings LLC	08- 14604				
4/24/2009	639	STATE OF HAWAII DEPARTMENT OF TAXATION STATE TAX COLLECTOR ATTN BANKRUPTCY UNIT PO BOX 259 HONOLULU, HI 96809-0259	\$45.00			General Unsecured	BH S&B Retail LLC	08- 14606				
6/8/2009	657	Wisconsin Department of Revenue Special Procedures Unit PO Box 8901 Madison, WI 53708- 8901	\$4,837.50			General Unsecured	BH S&B Retail LLC	08- 14606				
5/22/2009	656	PPL Electric Utilities 827 Hausman Rd Allentown, PA 18104	\$41,461.23			General Unsecured	BH S&B Holdings LLC	08- 14604				
7/21/2009	664	Illinois Department of Revenue Bankruptcy Unit 100 W Randolph St No 7 400 Chicago, IL 60601	UNLIQUIDATED			General Unsecured	BH S&B Retail LLC	08- 14606				
7/24/2009	668	Mississippi State Tax Commission Bankruptcy Section PO Box 22808 Jackson, MS 39225- 2808	\$500.00			General Unsecured	BH S&B Holdings LLC	08- 14604				
8/17/2009	672	Birmingham Water Works Board Attn Bankruptcy Dept 3600 First Ave N Birmingham, AL 35222	\$394.57			General Unsecured	BH S&B Holdings LLC	08- 14604				
9/9/2009	674	Pyramid Walden Company LP Attn Kevin M Newman Esq Menter Rudin & Trivelpiece PC 308 Mattbie St Ste 200 Syracuse, NY 13204- 1498	UNLIQUIDATED	A	2/5/2009	General Unsecured	BH S&B Holdings LLC	08- 14604				
8/30/2010	684	Ohio Bureau of Workers Compensation Legal Division Bankruptcy Unit PO Box 15567 Columbus, OH 43215-0567	\$120,212.69			General Unsecured	BH S&B Holdings LLC	08- 14604				
3/16/2009	375	ADAM I	\$10,950.00			Priority	BH S&B	08-	No Basis /	N		

		MANDELBAUM 115 RASPBERRY COURT MELVILLE, NY 11747					Holdings LLC	14604	Insufficient Support	
3/25/2009	418	ADRIANA KIRCHFELD 543 E ARROW HWY APT NO 38 AZUSA, CA 91702	\$77.28			Priority	BH S&B Holdings LLC	08- 14604		
3/27/2009	452	ALGERNON T CROWDER 1441 BOBO LINK LN BIRMINGHAM, AL 35215	\$1,102.00			Priority	BH S&B Retail LLC	08- 14606		
4/3/2009	623	ALLEN COUNTY TREASURER PO BOX 2540 FORT WAYNE, IN 46801	\$2,419.23			Priority	BH S&B Retail LLC	08- 14606		
3/11/2009	291	ANNA HOLMES 234 E KING ST CHAMBERSBURG, PA 17201	UNLIQUIDATED			Priority	BH S&B Holdings LLC	08- 14604		
3/4/2009	262	ANTHONY A COLLIER 6669 30TH ST RIVERSIDE, CA 92509	\$10,950.00			Priority	BH S&B Holdings LLC	08- 14604		
3/10/2009	322	ANTIGONE N PEEBLES 431 WEDGEWOOD ARMS GREENVILLE, NC 27858	\$307.84			Priority	BH S&B Retail LLC	08- 14606		
2/27/2009	275	ARTHUR D ROSONEDIS 246 52 ALMEDA AVE DOUGLASTON, NY 11362	\$4,800.00			Priority	BH S&B Holdings LLC	08- 14604		
5/1/2009	636	ASHLEY J BRADFORD 948 NEIL ST NO 8 LACEY, WA 98516	\$1,500.00			Priority	BH S&B Holdings LLC	08- 14604		
3/23/2009	414	ASHLEY N WAGNER 50 MISTY DAWN LN STAUNTON, VA 24401	\$306.53			Priority	BH S&B Holdings LLC	08- 14604		
3/4/2009	240	BELL LOCKSMITH SERVICE LAWRENCE BELL 3106 N RANKIN ST APPLETON, WI 54911	\$491.20	A		Priority	BH S&B Retail LLC	08- 14606		
3/3/2009	300	BONNIE PICONE 163 TISDALE ST LEOMINSTER, MA 01453	UNLIQUIDATED			Priority	BH S&B Holdings LLC	08- 14604		
3/31/2009	607	BRANDON A RYAN 2326 ELIZABETH PUEBLO, CO 81003	\$6,071.14			Priority	BH S&B Holdings LLC	08- 14604		
4/7/2009	628	BRANDY OHLSCWAGER 12475 W TEMPLE DR MORRISON, CO 80465	BLANK			Priority	BH S&B Retail LLC	08- 14606		
3/27/2009	449	BRENT D FISHER 2574 COUNTY RD 1075 PERRYSVILLE, OH 44864	\$15,000.00			Priority	BH S&B Holdings LLC	08- 14604		
2/27/2009	272	CARLA J MCCARTHY	\$694.46			Priority	BH S&B Holdings	08- 14604		

		144 STATE HWYLL WINTHROP, NY 13697					LLC			
3/11/2009	388	CAROL A WILSON 107 SOUTHBROOKE DR HURRICANE, WV 25526	\$7,163.08				Priority	BH S&B Holdings LLC	08- 14604	
3/5/2009	238	CAROL BRADLEY 1405 42ND ST NW CANTON, OH 44709	\$220.39				Priority	BH S&B Holdings LLC	08- 14604	
3/3/2009	303	CAROL E WILLIS 12140 F LANDERS ST DETROIT, MI 48205	\$40.98				Priority	BH S&B Holdings LLC	08- 14604	
3/30/2009	542	CARRIE JO CRAIG 302 FARRIER COURT STAUNTON, VA 24401	\$700.00				Priority	BH S&B Holdings LLC	08- 14604	
3/30/2009	572	CHARLOTTE TEETERS 125 SHADY LN LEECHBURG, PA 15656	\$966.74				Priority	BH S&B Holdings LLC	08- 14604	
3/30/2009	583	CHRISTINE M FONSECA 403 S CENTER ST GARDNER, KS 66030	\$78.75				Priority	BH S&B Holdings LLC	08- 14604	
3/4/2009	305	CHRISTOPHER P COLEY 205 LILLIAN RD W WILSON, NC 27893	\$3,000.00				Priority	BH S&B Holdings LLC	08- 14604	
4/3/2009	630	CHRISTY MCGRANAHAN 1131 EAGLES NEST RD VANDERGRIFF, PA 15690	\$303.78				Priority	BH S&B Retail LLC	08- 14606	
3/20/2009	428	CITY OF ORANGE HELEN WALKER CITY TREASURER 300 E CHAPMAN AVE ORANGE, CA 92866	\$5,215.50				Priority	BH S&B Holdings LLC	08- 14604	
3/30/2009	586	COLIN D LOCKARD 41 19 60TH ST APT NO B1 WOODSIDE, NY 11377	\$4,061.55				Priority	BH S&B Holdings LLC	08- 14604	
3/30/2009	600	DALE A JOHNSON 5318 NORTH RAVENSWOOD UNIT 101 CHICAGO, IL 60640	\$3,153.15				Priority	BH S&B Retail LLC	08- 14606	
3/26/2009	483	DANIEL NICHOLS 4268 ARCATA BAY WAY OCEANSIDE, CA 92054	\$750.00				Priority	BH S&B Holdings LLC	08- 14604	
4/10/2009	641	DAVID A DOYLE 1831 RHODONITE COURT CASTLE ROCK, CO 80108	UNLIQUIDATED				Priority	BH S&B Holdings LLC	08- 14604	
3/10/2009	326	DAVID M HILDRETH 3501 NORTH ROBINWOOD MUNCIE, IN 47304	\$12,367.53				Priority	BH S&B Holdings LLC	08- 14604	
3/20/2009	425	DIANE MANICKI 178 CLEARWATER CIR LUDLOW, MA 01056	\$589.94				Priority	BH S&B Holdings LLC	08- 14604	

4/1/2009	615	DIANNA L HUMPHREY 35198 AVE H YUCAIPA, CA 92399	\$1,324.86			Priority	BH S&B Holdings LLC	08-14604		
3/3/2009	232	DOUGLAS R PAHL 29683 PERCHERON DR BREEZY POINT, MN 56472	\$9,800.00			Priority	BH S&B Holdings LLC	08-14604		
3/10/2009	335	ELLEN BARRETT 57 BRANDY LN LAKE GROVE, NY 11755	\$14,711.53			Priority	BH S&B Holdings LLC	08-14604		
3/12/2009	348	ERIKA L WALTERS 183 OCC DR SOUTH H 326 SYRACUSE, NY 13215	BLANK			Priority	BH S&B Holdings LLC	08-14604		
3/4/2009	261	GARY M RICHARDS 257 AZALEA WAY OCEANSIDE, CA 92057	\$9,230.77			Priority	BH S&B Holdings LLC	08-14604		
3/31/2009	609	JERA E N SCHLITZER 5648 DEERWOOD ST SW CEDAR RAPIDS, IA 52404	\$348.30			Priority	BH S&B Holdings LLC	08-14604		
2/27/2009	274	GREENDALE VILLAGE COLLECTOR MILWAUKEE 6500 NORTHWAY GREENDALE, WI 53129-0257	\$9,888.93			Priority	BH S&B Retail LLC	08-14606		
3/31/2009	608	GREGORY CRADDOCK 69 ROSE HILL ESTATES EVANS, WV 25241	\$10,131.00			Priority	BH S&B Holdings LLC	08-14604		
3/26/2009	484	HALLIE R WEINTRAUB 5611 CEDAR FLATS RD SW OLYMPIA, WA 98512	\$218.40			Priority	BH S&B Holdings LLC	08-14604		
4/6/2009	625	HEATHER R PRASKA 301 1 2 S 7TH AVE BRainerd, MN 56401	\$570.00			Priority	BH S&B Holdings LLC	08-14604		
3/27/2009	454	JAMES QI 221 MIDDLE NECK F2 GREAT NECK, NY 11021	\$2,495.96			Priority	BH S&B Holdings LLC	08-14604		
3/11/2009	334	JAMES W REED PO BOX 418 BLUE JAY, CA 92317	\$10,153.00			Priority	BH S&B Holdings LLC	08-14604		
3/13/2009	268	JAY Z SMITH 608 BUFFALO ST YUMA, CO 80759	\$9,086.58			Priority	BH S&B Holdings LLC	08-14604		
3/10/2009	325	JOHN S EPPING 6126 NORTH HAMILTON RD PEORIA, IL 61614	\$11,852.30			Priority	BH S&B Holdings LLC	08-14604		
3/27/2009	458	JOSEPH L GONZALEZ 17040 SAN BRUNO ST NO D3 FOUNTAIN VALLEY, CA 92708	\$93.50			Priority	BH S&B Holdings LLC	08-14604		
3/26/2009	492	JUDITH A WATSON	\$391.11			Priority	BH S&B	08-		

		3572 WINDRIFT WAY APT NO 271 OCEANSIDE, CA 92056					Holdings LLC	14604		
3/9/2009	311	JULIAN A TERRY WADE 75 FRANKLIN AVE DEER PARK, NY 11729	UNLIQUIDATED				Priority	BH S&B Holdings LLC	08- 14604	
3/16/2009	364	KARL J ZIMMERMAN 6290 UPPER RIVER RD MIAMISBURG, OH 45342	\$3,311.76				Priority	BH S&B Holdings LLC	08- 14604	
3/16/2009	373	KATHERINE M ROSS 720 SHELBY ONTARIO RD MANSFIELD, OH 44906	\$5,400.00				Priority	BH S&B Holdings LLC	08- 14604	
3/2/2009	318	KATHLEEN SIELIGOWSKI 90 FAIRVIEW AVE APT 7 12 KINGSTON, NY 12401	\$1,299.37				Priority	BH S&B Holdings LLC	08- 14604	
3/20/2009	427	KATHLEEN WOLFE 115 N WILLE ST MOUNT PROSPECT, IL 60056	\$550.00				Priority	BH S&B Holdings LLC	08- 14604	
4/2/2009	627	KATHY J CLARK 8932 WINCHESTER AVE BUNKER HILL, WV 25413	BLANK				Priority	BH S&B Holdings LLC	08- 14604	
3/27/2009	459	KAYLEE PETERSON 819 SUE LN CLINTON, WI 53525	\$1,063.66				Priority	BH S&B Holdings LLC	08- 14604	
3/6/2009	216	KIMBERLY L SHORT 1007 NORTH ELM FAIRMOUNT, IN 46928	\$6,961.60				Priority	BH S&B Holdings LLC	08- 14604	
3/26/2009	482	LANCE HUNTER JR 8330 MAGNOLIA DR HILMAR, CA 95324	\$495.00				Priority	BH S&B Holdings LLC	08- 14604	
3/6/2009	214	LINDA BARNES 573 STANLEY AVE CHAMBERSBURG, PA 17201	\$365.19				Priority	BH S&B Distribution LLC	08- 14611	
3/6/2009	251	LISA A FLEMEN 164 28 91ST ST HOWARD BEACH, NY 11414	\$6,115.59				Priority	BH S&B Holdings LLC	08- 14604	
3/27/2009	455	LISSETTE MORAN 17040 SAN BRUNO ST APT NO D3 FOUNTAIN VALLEY, CA 92708	\$284.53				Priority	BH S&B Holdings LLC	08- 14604	
3/27/2009	456	LYNDELL L BOWMAN 255 SPIRIT DR ROEBUCK, SC 29376	\$1,000.00				Priority	BH S&B Holdings LLC	08- 14604	
3/16/2009	368	MARK P KEATON 5214 NOWELL RD SIMS, NC 27880	\$403.31				Priority	BH S&B Holdings LLC	08- 14604	
3/30/2009	584	MARTEDI M TREMBLEY 11340 HI TOWER DR APT NO 3 SAINT ANN, MO 63074	\$1,004.74				Priority	BH S&B Holdings LLC	08- 14604	

3/2/2009	317	MARTIN K DAVIS 4203 GERONIMO LK DR HOUSTON, TX 77047	\$1,400.00				Priority	BH S&B Holdings LLC	08- 14604		
3/30/2009	535	MATT COLLINS 2537 N 31ST FAIRMONT CITY, IN 62201	\$10,500.00				Priority	BH S&B Holdings LLC	08- 14604		
4/6/2009	624	MAUREEN E SHIPMAN 9100 NATIONAL AVE MORTON GROVE, IL 60056	\$664.38				Priority	BH S&B Holdings LLC	08- 14604		
3/16/2009	371	OMEGA INDUSTRIAL ELECTRIC 2450 OAK VIEW LN LANCASTER, OH 43130	\$190.00				Priority	BH S&B Holdings LLC	08- 14604		
3/31/2009	611	MICHELLE FELICE 2914 RHODE ISLAND AVE MEDFORD, NY 11763	\$269.88				Priority	BH S&B Holdings LLC	08- 14604		
4/9/2009	645	NICHOLL K ASCHENBRENNER 1318 E 28TH ST MARSHFIELD, WI 54449	\$30.00				Priority	BH S&B Holdings LLC	08- 14604		
4/2/2009	590	PATRICIA A PITTARD MAXEY 120 HOLLY LN ATHENS, GA 30606	BLANK	A	2/11/2009		Priority	BH S&B Holdings LLC	08- 14604		
3/10/2009	328	PAUL D SMITH 6439 PHEASANT FINCH DR DAYTON, OH 45424	\$10,950.00				Priority	BH S&B Holdings LLC	08- 14604		
3/23/2009	409	PEGGY M WAGNER 107 MORRIS MILL RD STAUNTON, VA 24401	\$643.13				Priority	BH S&B Holdings LLC	08- 14604		
3/18/2009	405	QUEEN A DAVIS 525 W KING ST DECATUR, IL 62522	\$166.90				Priority	BH S&B Holdings LLC	08- 14604		
3/25/2009	419	RAUL R KIRCHFELD 543 E ARROW HWY APT NO 38 AZUSA, CA 91702	\$7,038.48				Priority	BH S&B Holdings LLC	08- 14604		
3/2/2009	221	RICHARD P MATARAZZO 2560 LEGION ST BELLMORE, NY 11710	\$980.77				Priority	BH S&B Holdings LLC	08- 14604		
3/6/2009	215	ROBERT G FRANKO JR 8551 WAYSIDE DR OLMSTED FALLS, OH 44138	\$10,769.23				Priority	BH S&B Holdings LLC	08- 14604		
3/27/2009	460	ROBERT RUSSELL 3964 WARING RD NO 16 OCEANSIDE, CA 92056	\$704.50				Priority	BH S&B Holdings LLC	08- 14604		
4/2/2009	592	ROBERTO GUTIERREZ 139 HERITAGE ST OCEANSIDE, CA 92058	\$976.28				Priority	BH S&B Holdings LLC	08- 14604		
3/23/2009	410	RODNETTA P SMITH 5716 PICARDY DR OAKLAND, CA	\$510.00				Priority	BH S&B Holdings LLC	08- 14604		

10/28/2010

		21042								
4/3/2009	632	RON HOWARD 4075 ELIZABETH DR INDEPENDENCE, KY 41051	\$2,500.00			Priority	BH S&B Holdings LLC	08- 14604		
3/20/2009	396	SHARON GARRISON 628 STINGY HOLLOWRD STAUNTON, VA 24401	\$10,637.00			Priority	BH S&B Holdings LLC	08- 14604		
12/2/2008	1	Arkansas Dept of Finance and Administration c o Office of Revenue Legal Counsel Sales & Use Tax PO Box 1272 Rm 2380 Little Rock, AR 72203-1272	\$2,009.73			Priority	BH S&B Holdings LLC	08- 14604		
2/2/2009	51	Kentucky Department of Revenue Attn Leanne Warren Legal Branch Bankruptcy Section PO Box 5222 Frankfort, KY 40602	\$62,185.11			Priority	BH S&B Holdings LLC	08- 14604		
12/4/2008	192	Missouri Department of Revenue Attn Yolanda Pendilton Box 475 Jefferson City, MO 65105	\$9,119.34			Priority	BH S&B Retail LLC	08- 14606		
1/21/2009	201	Empire Healthchoice Assurance Inc dba Empire Blue Cross Blue Shield Attn Louis Benza Esq Empire Blue Cross Blue Shield 15 Metro Tech Center 6th Fl Brooklyn, NY 11201	\$207,672.93			Priority	BH S&B Holdings LLC	08- 14604		
12/11/2008	137	Tennessee Department of Revenue c o Attorney General PO Box 20207 Nashville, TN 37202- 0207	\$70,436.56			Priority	BH S&B Retail LLC	08- 14606		
1/20/2009	136	Horry County Treasurer PO Box 1828 Conway, SC 29528- 1828	\$598.23			Priority	BH S&B Holdings LLC	08- 14604		
2/2/2008	124	Ontario Mills Attn Sheri L Clark c o Simon Property Group Inc 225 W Washington St Indianapolis, IN 46204	\$32,232.29			Priority	BH S&B Holdings LLC	08- 14604		
2/2/2008	125	The Block at Orange Attn Sheri L Clark c o Simon Property Group Inc 225 W Washington St Indianapolis, IN 46204	\$23,960.00			Priority	BH S&B Holdings LLC	08- 14604		
2/2/2009	126	Potomac Mills Attn Sheri L Clark c o Simon Property Group Inc 225 W Washington St	\$33,435.37			Priority	BH S&B Holdings LLC	08- 14604		

		Indianapolis, IN 46204										
2/2/2009	127	Southridge Mall Attn Sheri L Clark c o Simon Property Group Inc 225 W Washington St Indianapolis, IN 46204	\$33,435.72				Priority	BH S&B Holdings LLC	08- 14604			
2/2/2008	128	Great Mall of Milpitas Attn Sheri L Clark c o Simon Property Group Inc 225 W Washington St Indianapolis, IN 46204	\$32,283.36				Priority	BH S&B Holdings LLC	08- 14604			
2/2/2009	129	Katy Mills Attn Sheri L Clark c o Simon Property Group Inc 225 W Washington St Indianapolis, IN 46204	\$11,573.43				Priority	BH S&B Holdings LLC	08- 14604			
2/2/2009	130	Century III Mall Attn Sheri L Clark c o Simon Property Group Inc 225 W Washington St Indianapolis, IN 46204	\$17,743.95				Priority	BH S&B Holdings LLC	08- 14604			
2/2/2009	131	Cincinnati Mills Attn Sheri L Clark c o Simon Property Group Inc 225 W Washington St Indianapolis, IN 46204	\$1,819.07				Priority	BH S&B Holdings LLC	08- 14604			
2/2/2009	132	Liberty Tree Mall Attn Sheri L Clark c o Simon Property Group Inc 225 W Washington St Indianapolis, IN 46204	\$16,867.46				Priority	BH S&B Holdings LLC	08- 14604			
2/2/2009	133	River Oaks Mall Attn Sheri L Clark c o Simon Property Group Inc 225 W Washington St Indianapolis, IN 46204	\$12,685.97				Priority	BH S&B Holdings LLC	08- 14604			
2/2/2009	134	Battlefield Mall Attn Sheri L Clark c o Simon Property Group Inc 225 W Washington St Indianapolis, IN 46204	\$15,319.66				Priority	BH S&B Holdings LLC	08- 14604			
2/2/2009	116	Menlo Park Attn Sheri L Clark c o Simon Property Group Inc 225 W Washington St Indianapolis, IN 46204	\$16,406.43				Priority	BH S&B Holdings LLC	08- 14604			
1/19/2009	79	Spring Hill Mall LLC c o Stephen Warsh General Growth Properties Inc 110 N Wacker Dr BSC 1 26 Chicago, IL 60606	\$11,564.68				Priority	BH S&B Holdings LLC	08- 14604			
1/19/2009	78	Silver City Galleria LLC c o Stephen Warsh General Growth	\$2,751.63				Priority	BH S&B Holdings LLC	08- 14604			

		Properties Inc 110 N Wacker Dr BSC 1 26 Chicago, IL 60606								
1/19/2009	77	Southland Mall LP c o Stephen Warsh General Growth Properties Inc 110 N Wacker Dr BSC 1 26 Chicago, IL 60606	\$9,586.54			Priority	BH S&B Holdings LLC	08- 14604		
1/19/2009	76	Parks At Arlington LLC c o Stephen Warsh General Growth Properties Inc 110 N Wacker Dr BSC 1 26 Chicago, IL 60606	\$25,251.82			Priority	BH S&B Holdings LLC	08- 14604		
1/19/2009	75	Alameda Mall Associates c o Stephen Warsh General Growth Properties Inc 110 N Wacker Dr BSC 1 26 Chicago, IL 60606	\$2,484.85			Priority	BH S&B Holdings LLC	08- 14604		
1/19/2009	74	Lynnhaven Mall LLC c o Stephen Warsh General Growth Properties Inc 110 N Wacker Dr BSC 1 26 Chicago, IL 60606	\$23,453.77			Priority	BH S&B Holdings LLC	08- 14604		
1/19/2009	73	Lansing Mall Limited Partnership c o Stephen Warsh General Growth Properties Inc 110 N Wacker Dr BSC 1 26 Chicago, IL 60606	\$20,989.61			Priority	BH S&B Holdings LLC	08- 14604		
1/19/2009	72	Eastridge Shopping Center LLC c o Stephen Warsh General Growth Properties Inc 110 N Wacker Dr BSC 1 26 Chicago, IL 60606	\$36,717.42			Priority	BH S&B Holdings LLC	08- 14604		
1/19/2009	71	Lakeview Square Limited Partnership c o Stephen Warsh General Growth Properties Inc 110 N Wacker Dr BSC 1 26 Chicago, IL 60606	\$7,270.63			Priority	BH S&B Holdings LLC	08- 14604		
1/19/2009	70	Lakeside Mall Property LLC c o Stephen Warsh General Growth Properties Inc 110 N Wacker Dr BSC 1 26 Chicago, IL 60606	\$10,626.74			Priority	BH S&B Holdings LLC	08- 14604		
1/19/2009	69	GGP Knollwood Mall LP c o Stephen Warsh General Growth Properties Inc 110 N Wacker Dr BSC 1 26 Chicago, IL 60606	\$4,307.22			Priority	BH S&B Holdings LLC	08- 14604		
1/19/2009	68	Greenwood Mall LLC c o Stephen Warsh	\$2,259.75			Priority	BH S&B Holdings	08- 14604		

		General Growth Properties Inc 110 N Wacker Dr BSC 1 26 Chicago, IL 60606					LLC			
2/2/2009	117	Franklin Mills Attn Sheri L Clark c o Simon Property Group Inc 225 W Washington St Indianapolis, IN 46204	\$106,113.04				Priority	BH S&B Holdings LLC	08-14604	
2/2/2009	118	Grapevine Mills Attn Sheri L Clark c o Simon Property Group Inc 225 W Washington St Indianapolis, IN 46204	\$17,759.38				Priority	BH S&B Holdings LLC	08-14604	
2/2/2009	119	Richmond Town Square Attn Sheri L Clark c o Simon Property Group Inc 225 W Washington St Indianapolis, IN 46204	\$5,149.55				Priority	BH S&B Holdings LLC	08-14604	
2/2/2009	120	Discover Mills Attn Sheri L Clark c o Simon Property Group Inc 225 W Washington St Indianapolis, IN 46204	\$21,515.95				Priority	BH S&B Holdings LLC	08-14604	
1/19/2009	67	Deerbrook Anchor Acquisition LP c o Stephen Warsh General Growth Properties Inc 110 N Wacker Dr BSC 1 26 Chicago, IL 60606	\$3,926.16				Priority	BH S&B Holdings LLC	08-14604	
1/19/2009	66	North Town Mall LLC c o Stephen Warsh General Growth Properties Inc 110 N Wacker Dr BSC 1 26 Chicago, IL 60606	\$14,044.07				Priority	BH S&B Holdings LLC	08-14604	
2/2/2009	121	The Source Attn Sheri L Clark c o Simon Property Group Inc 225 W Washington St Indianapolis, IN 46204	\$41,759.51				Priority	BH S&B Holdings LLC	08-14604	
2/2/2009	122	Irving Mall Attn Sheri L Clark c o Simon Property Group Inc 225 W Washington St Indianapolis, IN 46204	\$13,497.62				Priority	BH S&B Holdings LLC	08-14604	
2/2/2009	123	Washington Square Attn Sheri L Clark c o Simon Property Group Inc 225 W Washington St Indianapolis, IN 46204	\$10,599.97				Priority	BH S&B Holdings LLC	08-14604	
2/2/2009	157	Tennessee Department of Revenue c o Attorney General PO Box 20207 Nashville, TN 37202-	\$9,836.00	A		12/5/2008	Priority	BH S&B Retail LLC	08-14606	

		0207									
1/28/2009	55	David Joe Strait 2149 Cog Hill Dr Corona, CA 92883	\$700.00				Priority	BH S&B Holdings LLC	08- 14604		
1/30/2009	154	Sedgwick County Patricia J Parker No 10413 Office of the County Counselor 525 N Main Ste 359 Wichita, KS 67203- 3790	\$520.20				Priority	BH S&B Holdings LLC	08- 14604		
1/28/2009	53	David Joe Strait 2149 Cog Hill Dr Corona, CA 92883	\$10,950.00				Priority	BH S&B Holdings LLC	08- 14604		
1/28/2009	150	David Joe Strait 2149 Cog Hill Dr Corona, CA 92883	\$4,341.15				Priority	BH S&B Holdings LLC	08- 14604		
2/10/2009	41	State of Louisiana Louisiana Department of Revenue PO Box 66658 Baton Rouge, LA 70896	\$153.00				Priority	BH S&B Holdings LLC	08- 14604		
2/3/2009	40	City of Colorado Springs Sales Tax Emily Wilson Esq Colorado Springs City Attorneys Office 30 S Nevada Ste 501 Colorado Springs, CO 80903	\$337.29				Priority	BH S&B Holdings LLC	08- 14604		
2/24/2009	236	PASADENA ATM LLC ATTN MICHAEL SCHLESINGER C O CAMBRA REALTY 9701 WILSHIRE BLVD 10TH FLOOR BEVERLY HILLS, CA 90212	\$219,200.14	A			Priority	BH S&B Holdings LLC	08- 14604		
2/27/2009	277	BELL LOCKSMITH SERVICE LAWRENCE BELL 3106 N RANKIN ST APPLETON, WI 54911	\$491.20				Priority	BH S&B Retail LLC	08- 14606		
3/12/2009	352	SHARON A ZON 6209 CLIFTON COURT PLAINFIELD, IL 60586	\$807.00				Priority	BH S&B Retail LLC	08- 14606		
3/3/2009	256	Virginia Department of Taxation Bankruptcy Counsel Taxing Authority Consulting Services PC PO Box 2156 Richmond, VA 23218- 2156	\$34,879.91				Priority	BH S&B Retail LLC	08- 14606		
3/2/2009	288	Washington State Department of Revenue Attn Doug Houghton 2101 4th Ave Ste 1400 Seattle, WA 98121- 2300	\$3,488.39				Priority	BH S&B Retail LLC	08- 14606		
2/20/2009	267	State of Wisconsin DWD Unemployment Ins PO Box 8914 Madison, WI 53708	\$1,355.84				Priority	BH S&B Holdings LLC	08- 14604		

2/24/2009	319	BRIAN W FULLER 103 BUCKRAM RD LOCUST VALLEY, NY 11560	\$8,367.71			Priority	BH S&B Holdings LLC	08- 14604		
2/24/2009	321	Missouri Department of Revenue Attn Yolanda Pendleton Box 475 Jefferson City, MO 65105	\$1,683.07			Priority	BH S&B Retail LLC	08- 14606	Satisfied/Released Claims	Y
2/19/2009	342	State of Wisconsin DWD Unemployment Ins PO Box 8914 Madison, WI 53708 -	\$1,355.84			Priority	BH S&B Holdings LLC	08- 14604		
3/10/2009	247	Missouri Department of Labor & Industrial Relations Attn Legal Counsel Missouri Division of Employment Security PO Box 59 Jefferson City, MO 65104-0059	\$465.33			Priority	BH S&B Holdings LLC	08- 14604		
3/16/2009	372	Washington State Department of Revenue Attn Doug Houghton 2101 4th Ave Ste 1400 Seattle, WA 98121- 2300	\$3,488.39			Priority	BH S&B Retail LLC	08- 14606		
3/20/2009	426	Washington State Department of Revenue Attn Doug Houghton 2101 4th Ave Ste 1400 Seattle, WA 98121- 2300	\$13,626.05			Priority	BH S&B Retail LLC	08- 14606		
3/23/2009	413	Nebraska Department of Revenue Attn Bankruptcy Unit PO Box 94818 Lincoln, NE 68509- 4818	\$179.02			Priority	BH S&B Retail LLC	08- 14606		
3/18/2009	477	SARAH REISIN 2747 WOODWIND RD CARLSBAD, CA 92008	\$1,720.00			Priority	BH S&B Holdings LLC	08- 14604		
3/13/2009	499	Ben Wallace c o Charles C Robinson Garvey Schubert Barer 1191 Second Ave No 1800 Seattle, WA 98101	\$600,000.00			Priority	BH S&B Holdings LLC	08- 14604		
3/13/2009	498	Venusian At Large LLC Charles C Robinson Garvey Schubert Barer 1191 Second Ave 18th Fl Seattle, WA 98101	\$3,250,000.00	A	3/11/2009	Priority	BH S&B Holdings LLC	08- 14604		
3/30/2009	504	BRIAN K FETTERHOFF 2191 HAFER RD FAYETTEVILLE, PA 17222-9744	\$8,769.28			Priority	BH S&B Holdings LLC	08- 14604		
3/30/2009	602	State of Iowa Attn Bankruptcy Unit Iowa Department of	W/D			Priority	BH S&B Retail LLC	08- 14606		

		Revenue PO Box 10471 Des Moines, IA 50306											
4/2/2009	588	State of New Jersey Department of Treasury Division of Taxation PO Box 245 Trenton, NJ 08695- 0245	\$3,409.13				Priority	BH S&B Retail LLC	08- 14606				
4/2/2009	593	State of Florida Department of Revenue Bankruptcy Section PO Box 6668 Tallahassee, FL 32314-6668	\$1,552.43				Priority	BH S&B Holdings LLC	08- 14604				
4/1/2009	605	City of Virginia Beach Treasurer Bankruptcy Records 2401 Courthouse Dr Virginia Beach, VA 23456	\$2,348.75				Priority	BH S&B Holdings LLC	08- 14604				
4/7/2009	633	North Town Mall LLC c o Stephen Warsh General Growth Properties Inc 110 N Wacker Dr BSC 1 26 Chicago, IL 60606	\$671,132.84	A		1/19/2009	Priority	BH S&B Holdings LLC	08- 14604				
4/6/2009	631	State of Florida Department of Revenue Bankruptcy Section PO Box 6668 Tallahassee, FL 32314-6668	\$78,504.51				Priority	BH S&B Retail LLC	08- 14606				
4/9/2009	649	DAVID A DOYLE 1831 RHODONITE COURT CASTLE ROCK, CO 80108	UNLIQUIDATED				Priority	BH S&B Holdings LLC	08- 14604				
4/24/2009	639	STATE OF HAWAII DEPARTMENT OF TAXATION STATE TAX COLLECTOR ATTN BANKRUPTCY UNIT PO BOX 259 HONOLULU, HI 96809-0259	\$8,088.49				Priority	BH S&B Retail LLC	08- 14606				
4/17/2009	637	SHARON A ZON 6209 CLIFTON COURT PLAINFIELD, IL 60586	\$538.00				Priority	BH S&B Holdings LLC	08- 14604				
5/5/2009	635	Danielle Cabron 142 Winterhaven Rd Taylorsville, NC 28681	\$500.00				Priority	BH S&B Holdings LLC	08- 14604				
5/8/2009	651	NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205- 0300	\$107,659.11				Priority	BH S&B Retail LLC	08- 14606				
4/30/2009	650	City of New York Department of Finance Ron Medley 345 Adams St 3rd Fl	\$424,000.00				Priority	BH S&B Holdings LLC	08- 14604				

		Brooklyn, NY 11201										
5/19/2009	659	Kevin Cherry 635 Arden Pl Akron, OH 44306	\$9,224.00				Priority	BH S&B Holdings LLC	08- 14604			
6/8/2009	657	Wisconsin Department of Revenue Special Procedures Unit PO Box 8901 Madison, WI 53708- 8901	\$26,112.70				Priority	BH S&B Retail LLC	08- 14606			
7/21/2009	664	Illinois Department of Revenue Bankruptcy Unit 100 W Randolph St No 7 400 Chicago, IL 60601	UNLIQUIDATED				Priority	BH S&B Retail LLC	08- 14606			
7/24/2009	668	Mississippi State Tax Commission Bankruptcy Section PO Box 22808 Jackson, MS 39225- 2808	\$5,151.67				Priority	BH S&B Holdings LLC	08- 14604			
8/18/2009	671	County of Santa Clara Tax Collector County Government Ctr E Wing 70 W Hedding St San Jose, CA 95110	\$12,101.20	A			Priority	BH S&B Holdings LLC	08- 14604			
12/1/2008	669	Lynda Hall Tax Collector Madison County Courthouse 100 Northside Sq Huntsville, AL 35801	\$732.32				Priority	BH S&B Holdings LLC	08- 14604			
12/10/2008	680	GWINNETT COUNTY TAX COMMISSIONER PO BOX 372 LAWRENCEVILLE, GA 30046-0372	\$3,704.44				Priority	BH S&B Holdings LLC	08- 14604			
7/7/2010	682	Consolidated Edison Company of New York Inc Bankruptcy Group 4 Irving Pl Rm 1875 S New York, NY 10003	\$28,430.93	A		5/20/2009	Priority	BH S&B Holdings LLC	08- 14604			
3/10/2009	389	ERIE WATER WORKS PO BOX 6179 ERIE, PA 16512	\$19.44				Secured	BH S&B Holdings LLC	08- 14604			
12/24/2008	193	SNOHOMISH COUNTY TREASURER ATTN BANKRUPTCY OFFICER 3000 ROCKEFELLER AVE MS 501 EVERETT, WA 98201-4060	\$8,161.11				Secured	BH S&B Holdings LLC	08- 14604			
12/22/2008	191	COLORADO DEPARTMENT OF REVENUE ATTN BANKRUPTCY UNIT 1375 SHERMAN ST DENVER, CO 80261	\$858.54				Secured	BH S&B Holdings LLC	08- 14604			
12/30/2008	186	Miami Dade County Tax Collector Miami Dade County Bankruptcy Unit 140 W Flagler St Ste 1403	UNLIQUIDATED				Secured	BH S&B Holdings LLC	08- 14604			